1982 Tax Statistics

- **Excise Taxes — Fiscal 1982**
  - Total states taxes — $3,483
  - Department of Revenue Collections
    - state taxes — $2,786 million
    - local taxes — $ 222 million
  - # excise taxpayers — 228,220
- Property Tax Levies (due in calendar 1982)
  - Total levies — $1,243 million
  - Average tax rate — $10.10/$1000
- 1981 Property Values (taxes due in 1983)
  - Actual Value — $156,893 million
  - Assessed Value — $143,404
  - Assessment ratio — 91.4 percent

John Spellman, Governor

Washington State

Department of Revenue

BEST AVAILABLE COPY

State of Washington

1982 Tax Statistics

State Excise Tax Collections	3-20
Property Tax Levies, Collections, Ratios	21-35
Local and State Assessed Property Valuations	36-50
State-Assessed Public Service Company Valuations	51-91

Department of Revenue

Donald R. Burrows, Director

Division of Research and Information

Gary O'Neil, Director

STATE EXCISE TAX STATISTICS

Summary and Analysis of Fiscal 1982 Excise Tax Statistics

Table 1 - Net Washington State Tax Collections; Selected Fiscal Years, 1927 - 1982

Table 2 - Washington State General Fund Revenue, Fiscal 1982

Table 3 - Department of Revenue Collections; Fiscal 1981 and 1982

Table 4 - County/City Sales and Use Tax Distributions, Fiscal Years 1978 - 1982

Table 5 - Public Transportation Systems: Local Sales and Use Tax Distributions, Fiscal Years 1980-1982

Table 6 - Timber Excise Tax Distributions by County, Calendar Year 1982

Table 7 - Local Leasehold Excise Tax Distributions, Fiscal Years 1980 - 1982

Table 8 - Public Utility District (PUD) Excise Tax; Distributions in Fiscal 1979 - 1982

Table 9 - Retail Sales and Use Tax Distributions for Local Stadium and Convention Center Facilities, Fiscal Years 1977 - 1982

Table 10 - Real Estate Excise Tax Statistics, Fiscal Years 1973-1982

Table 11 - Number of State Excise Taxpayers; Registered Accounts by County and Reporting Frequency; Beginning of Fiscal 1982 and 1983

STATE TAX COLLECTIONS (Tables 1-3)

Revenues for all tax sources imposed by Washington state government totaled $3.5 billion in fiscal 1982. This represented a 11.1% increase over the previous year. The growth rate is above last year's 7.6% increase due to tax rates that were raised during the fiscal year.

Department of Revenue collections amounted to $2,780 million or 79.8% of all state taxes in fiscal 1982. Excise taxes represented 72.8% of the state total, including 54.6% for sales taxes and 18.2% from gross receipts taxes. State-levied property taxes (for local schools) and taxes in lieu of property taxes contributed 18.0% of the total. Licenses and other sources comprise the remainder of state tax revenues.

The largest single source remains the retail sales tax, accounting for 38.5% of all taxes. The business and occupation tax is the second most productive state tax with 12.7% of the total although collections decreased by $1.3 million from a year earlier. The impact of the inventory tax credit on B & O taxes continues to grow. During fiscal 1982 the credit amounted to $51.4 million, including 80% of inventory taxes paid during the second half of calendar 1981 and 90% of first half payments in calendar 1982.

Other major state revenue sources include the property tax levy for local schools and the motor vehicle fuel tax. These sources represent 11.3% and 7.5%, respectively, of all state tax collections.

Net state general fund revenues as shown in Table 2 amounted to $4.2 billion during fiscal 1982. Department of Revenue collections accounted for 64.1% of all general fund revenues and 76.9% of state sources, excluding federal funds. Excluded from these figures are special revenue accounts outside of the general fund (e.g. timber excise tax) and $42.4 million in retail sales tax that is earmarked for debt service on state bonds.

Total Department collections are detailed in Table 3. Including $6.5 million in nontax collections for various permits, licenses, and reimbursement for collection of local taxes and $222.1 million in actual local tax collections, the total collections exceeded $3 billion during fiscal 1982.

LOCAL SALES AND USE TAXES (Tables 4 - 5)

The Department collects the local 0.5% county/city retail sales and use taxes, plus those imposed by transit districts. Beginning in fiscal year 1983, local governments may levy up to an additional 0.5% local retail sales/use tax rate. As of October 1, 1982, 72 cities and 2 county governments were levying an additional amount. Distributions to levying jurisdictions are made bimonthly. Of the total local collections, 1.5% is retained by the state to cover the cost of collection.

During fiscal year 1982, county and city governments received $139.6 million in 0.5% local sales and use tax revenues (Table 4). County governments receive all revenue from unincorporated areas plus 15% of collections within cities, while cities receive 85% of collections within their boundaries. Currently the 0.5% tax is imposed in all cities and counties except the unincorporated areas of Wahkiakum county.

Transit authorities may levy an additional local sales and use tax of 0.1%, 0.2% or 0.3% (up to 0.6% in King County) to finance public transportation systems, if approved by local voters. Starting on January 1, 1982 King County METRO increased their transit tax rate to the maximum 0.6%. As shown in Table 5, 16 jurisdictions were imposing transit taxes as of October, 1982. During fiscal 1982 a total of $79.1 million was distributed to these districts. Approximately 71.5% of the state's population live in transit districts that impose the tax.

TIMBER EXCISE TAX (Table 6)

Harvested timber is subject to an excise tax in lieu of property tax (forest land remains subject to property tax based on land values determined by state law). Since 1971 the

tax has applied to privately owned timber; starting in 1982 the tax also applies to timber harvested on state and federal forest lands. The 6.5% excise tax rate applies to the stumpage value and, under current law, will expire on June 30, 1983.

The Department determines timber stumpage values and collects the tax from harvesters. Revenues are distributed to local taxing districts and the state for support of schools according to two distribution formulas: one based on the value of the timber roll in each district (Account A) and one based upon the amount of timber actually harvested in each district (Reserve Account). The total amount distributed in calendar 1982 was $50.2 million.

LOCAL LEASEHOLD EXCISE TAX (Table 7)

The leasehold excise tax consists of a 12% rate applied to the rental value of leases of public property. Counties may levy up to 6% thus reducing the effective state rate to 6%. Further, cities may levy up to 4% on leases within incorporated areas, thereby reducing the effective rate for county government to 2% on leases within cities. Local leasehold tax revenues are distributed bimonthly by the Department to cities and counties and the county portion is further distributed to local taxing districts except cities. Total local distributions in fiscal 1982 were $4.7 million.

PUD TAX DISTRIBUTION (Table 8)

Public utility districts pay an excise tax in lieu of property tax based on the sale or distribution of electrical power. The tax rate is 2% of gross revenues, plus 5% of the first 4 mills per kilowatt-hour of the wholesale value of self-generated power. The tax is collected by the Department from PUDs. The state retains 4% of the revenue for general purposes and then the state treasurer places 37.6% in the state general fund for the benefit of public schools and the balance is distributed to local taxing districts other than schools. Total PUD tax revenues amounted to $10.7 million in fiscal 1982.

"HOTEL/MOTEL" TAX DISTRIBUTIONS (Table 9)

During fiscal 1982 104 local governments received a total of $5.0 million for the support of public stadiums and convention centers. These funds are made available from 2.0% of the state 5.4% retail sales tax on hotel and motel lodgings within the same local area.

REAL ESTATE EXCISE TAX (Table 10)

Collections of the 1.0% tax on real estate transactions amounted to $73.5 million during fiscal year 1982. The 18.9% reduction in collections since the prior year reflects the decline in real estate activity due to high mortgage interest rates. Starting on September 1, 1981 the tax became a state revenue source with proceeds earmarked for common school support. County treasurers continue to collect the tax and retain 1% of receipts to cover their costs.

REGISTERED TAXPAYERS (Table 11)

A total of 228,220 businesses are registered with the Department of Revenue for reporting of state excise taxes. Since firms may register from a headquarters office, one registered account may represent a number of sales outlets or branch operations throughout the state, and the county figures may not accurately reflect the distribution of business locations among the counties. The majority of firms, 125,172, report on a quarterly basis but these account for about 6.6% of total Department collections. Over 92% of collections are attributable to the 49,301 monthly taxpayers, while about 1.5% is represented by the 53,747 firms that report annually.

(Part 1 of 6)

TABLE 1

NET WASHINGTON STATE TAX COLLECTIONS

Selected Fiscal Years, 1927-1982
Dollars in Thousands

Source	1927	1932	1937	1942	1947
ALL STATE TAXES	$ 28,157	$ 30,425	$ 51,360	$ 89,070	$ 161,090
General & Selective Sales	3,521	11,501	30,321	58,576	114,222
Retail Sales	--	--	11,255[7]	29,624[19]	65,468
Use	--	--	341[7]	2,266[19]	3,506
Motor Fuels	3,521[1]	11,501[6]	14,408[8]	19,639	25,601
Fuel Oil	--	--	1,150[9]	1,360	1,476
Beer and Wine	--	--	755[10]	1,074	1,309
Liquor Sales	--	--	1,361	2,044	5,717
Liquor Ounce	--	--	--	--	--
War Liquor	--	--	--	--	6,477[26]
Cigarette	--	--	1,051[11]	2,569[20]	4,668
Tobacco Products	--	--	--	--	--
Gross Receipts	1,254	1,505	10,250	15,043	26,356
Business & Occupation	--	--	5,089[12]	8,226	15,181
Public Utility	--	--	2,565[13]	2,753	4,343
Penalties and interest**....	--	--	102	117	182
Litter	--	--	--	--	--
Insurance Premiums	1,202[2]	1,473	1,542	1,903	2,974[27]
Express Company Excise	523	32	15[14]	18	--
Parimutuel	--	--	150	129	699[28]
Mechanical Devices	--	--	--	1,022[21]	2,953
Boxing & Wrestling.....	--	--	16[15]	4[22]	24
Admissions	--	--	771[16]	871	--
Property & In-lieu Excises ...	16,110	12,608	3,303	4,119	6,718
State Property Tax***.....	16,110[4]	12,608	3,303[17]	2,218[23]	2,602
Vehicle Excise	--	--	--	1,900[24]	4,039
PUD Excise	--	--	--	1	77
Timber Excise	--	--	--	--	--
Leasehold Excise	--	--	--	--	--
Other State Taxes	663	904	1,977	3,278	3,320
Inheritance & Gift	663[5]	904	1,902[18]	3,139[25]	2,754
Conveyance	--	--	75	139	566
Licenses	6,610	3,907	5,508	8,054	10,475
Vehicles & operators	6,076	3,272	3,072	5,326	5,743
Corporations & utilities ...	185	266	694	768	742
Liquor	--	--	883	764	924
Professional	n.a.	n.a.	n.a.	n.a.	1,206
Hunting and fishing	350	369	610	925	1,383
Other	--	--	249	271	477

*Fiscal years ending March 31st through 1952 and June 30th thereafter. Includes only taxes imposed by state government; local taxes are omitted. Footnotes on page following table.
**Net of refunds from 1935 through 1957.
***Amounts levied by year due through 1952; actual collections thereafter.

Source: Department of Revenue and Office of Financial Management.

TABLE 1, Cont.

NET WASHINGTON STATE TAX COLLECTIONS

Selected Fiscal Years, 1927-1982
Dollars in Thousands

Source	1952	1957	1962	1967	1972
ALL STATE TAXES	$ 248,975	$ 355,249	$ 522,575	$ 776,340	$ 1,174,410
General & Selective Sales	165,733	224,367	333,463	494,227	728,994
Retail Sales	100,088	137,177[36]	200,888[42]	306,192[50]	440,883
Use	7,821	10,789[36]	17,004[42]	24,871[50]	29,417
Motor Fuels	43,954[29]	54,628	74,981[43]	99,111[51]	152,280
Fuel Oil	--[30]	--	--	--	--
Beer and Wine	1,407	1,413	1,544[44]	2,506	10,941[56]
Liquor Sales	2,120[31]	7,207	11,822[45]	15,186[52]	15,318[57]
Liquor Ounce	--	--	5,813	12,529	28,673[57]
War Liquor	--	--	--	--	--
Cigarette	10,343[32]	13,153[37]	20,056[46]	32,101[53]	48,710[58]
Tobacco Products	--	--	1,355[47]	1,731	2,772[59]
Gross Receipts	41,943	69,867	97,874	137,422	193,538
Business & Occupation	24,597[33]	49,141[38]	68,485[48]	90,683	134,078
Public Utility	7,099[34]	10,708[39]	15,942	29,579	34,842
Penalties and interest**....	502	1,175	1,826	2,414	2,469[60]
Litter	--	--	--	--	368
Insurance Premiums	4,202	5,923	8,566	11,901	18,719
Express Company Excise	--	--	--	--	--
Parimutuel	680	997[40]	1,393	1,538	3,052
Mechanical Devices	4,835	1,909	1,649	1,283	2
Boxing & Wrestling.....	28	14	13	24	8
Admissions	--	--	--	--	--
Property & In-lieu Excises ...	15,644	24,114	38,060	62,279	136,593
State Property Tax***.....	3,961	7,015[41]	11,726[49]	19,883[54]	75,804[61]
Vehicle Excise	11,270[35]	15,971	24,585	38,922[55]	56,286
PUD Excise	413	1,128	1,749	3,474	4,503
Timber Excise	--	--	--	--	--
Leasehold Excise	--	--	--	--	--
Other State Taxes	3,927	7,370	11,187	22,829	32,303
Inheritance & Gift	3,432	6,809	10,327	21,725	30,367
Conveyance	495	561	860	1,104	1,936
Licenses	21,728	29,531	41,992	59,583	82,982
Vehicles & operators	13,389	17,467	27,203	39,797	53,610
Corporations & utilities ...	1,305	1,772	2,724	3,151	5,192
Liquor	1,202	1,288	1,406	2,345	2,070
Professional	2,582	4,848	6,209	9,132	13,348
Hunting and fishing	2,661	3,[illegible]	4,377	5,075	8,668
Other	589	577	73	83	94

*Fiscal years ending March 31st through 1952 and June 30th thereafter. Includes only taxes imposed by state government; local taxes are omitted. Footnotes on page following table.
**Net of refunds from 1935 through 1957.
***Amounts levied by year due through 1952; actual collections thereafter.

(Part 3 of 6)

TABLE 1, Cont.

NET WASHINGTON STATE TAX COLLECTIONS

Selected Fiscal Years, 1927-1982
Dollars in Thousands

Source	1977	1978	1979	1980	1981
ALL STATE TAXES	$ 2,095,063	$ 2,446,819	$ 2,716,913	$ 2,914,582	$ 3,135,305
General & Selective Sales	1,209,751	1,433,741	1,529,321	1,608,144	1,678,119
Retail Sales	836,128[62]	989,364	1,042,901[70]	1,111,346[71]	1,165,247
Use	65,803[62]	77,142[67]	94,590	96,128[71]	96,092
Motor Fuels	180,357	232,676[68]	248,853	254,637[72]	246,829
Beer and Wine	10,836	12,782	12,800	13,550	15,947
Liquor Sales	20,534	22,392	24,222	26,183	28,286
Liquor Ounce	36,579	39,384	41,131	42,697	44,064
Cigarette	56,931	56,956	61,613	61,080	78,144[76]
Tobacco Products	2,583	3,045	3,211	2,523	3,510
Gross Receipts	368,653	431,574	511,728	560,881	631,957
Business & Occupation	263,089[63]	313,354	374,906	402,443[73]	442,806
Public Utility	62,359	67,137	78,054	93,570	103,209
Penalties and interest**....	5,774	7,841	9,994	12,517	14,678
Litter	982	1,332	1,407	1,459	1,690
Insurance Premiums	30,781	35,734	40,341	43,646	60,888
Parimutuel	5,635	6,145	7,004	7,199	8,639
Boxing & Wrestling	33	31	22	47	47
Property & In-lieu Excises ...	342,523	388,927	468,508	529,255	595,516
State Property Tax***.....	203,643[64]	234,983[69]	278,348	322,906[74]	354,948
Vehicle Excise	95,067	111,504	141,922	144,965	171,697
PUD Excise	6,360	6,367	7,005	7,736	9,077
Timber Excise	35,150[65]	33,336	37,887	49,960	54,522
Leasehold Excise	2,303[66]	2,737	3,346	3,688	5,272[76]
Other State Taxes	52,387	52,827	58,151	61,209	62,714
Inheritance & Gift	47,821	46,403	50,684	54,597[75]	54,274
Conveyance	4,566	6,424	7,467	6,612	6,272
Fish Privilege Tax	--	--	--	--	2,168[77]
Licenses	121,749	139,750	149,205	155,093	166,999
Vehicles & operators	74,443	84,456	86,215	89,561	95,075
Corporations & utilities ...	7,925	9,157	9,889	10,169	9,354
Liquor	3,149	3,304	3,334	3,216	4,058
Professional	24,049	28,387	32,436	34,849	43,867
Hunting and fishing	12,072	14,329	17,209	17,180	14,555
Other	111	117	122	118	90

*Fiscal years ending March 31st through 1952 and June 30th thereafter. Includes only taxes imposed by state government; local taxes are omitted. Footnotes on page following table.
**Net of refunds from 1935 through 1957.
***Amounts levied by year due through 1952; actual collections thereafter.

TABLE 1, Cont.

NET WASHINGTON STATE TAX COLLECTIONS

Selected Fiscal Years, 1927-1982
Dollars in Thousands

Source	1982
ALL STATE TAXES	$ 3,483,132
General & Selective Sales	1,900,850
Retail Sales	1,342,140[78]
Use	104,663[78]
Motor Fuels	261,403[79]
Beer and Wine	17,499[80]
Liquor Sales	28,175[81]
Liquor Liter	52,996[81]
Cigarette	90,012[82]
Tobacco Products	3,962[83]
Gross Receipts	635,470
Business & Occupation	441,537[84]
Public Utility	120,396[84]
Penalties and interest**....	15,246
Litter	1,672
Insurance Premiums	47,182[85]
Parimutuel	9,392
Boxing & Wrestling	45
Property & In-lieu Excises ...	627,947
State Property Tax***.....	393,730[86]
Vehicle Excise	172,673[86]
PUD Excise	10,736[84]
Timber Excise	45,948
Leasehold Excise	4,860[84]
Other State Taxes	123,833
Inheritance & Gift	56,192[87]
Conveyance	5,381[83]
Fish Privilege Tax	2,284[86]
Real Estate Excise	59,777[88]
State Convention Center	199[89]
Licenses	195,032
Vehicles & operators	114,336
Corporations & utilities ...	12,417
Liquor	6,029
Professional	44,653
Hunting and fishing	17,505
Other	92

*Fiscal years ending March 31st through 1952 and June 30th thereafter. Includes only taxes imposed by state government; local taxes are omitted. Footnotes on page following table.
**Net of refunds from 1935 through 1957.
***Amounts levied by year due through 1952; actual collections thereafter.

(Part 5 of 6)

TABLE 1, Cont.

NET WASHINGTON STATE TAX COLLECTIONS

Footnotes

[1] Motor vehicle fuel tax of 1 cent per gallon, effective July 1, 1921.

[2] Insurance premiums tax of 2.0% on gross premiums, April 1, 1891.

[3] Tax of 5% on gross receipts of express companies, April 1, 1907.

[4] In the years prior to adoption of the 40 mill limit in 1932, the state levy ranged from about 10 mills to 15 mills.

[5] Inheritance tax effective June 6, 1901 with rates graduated from 1% to 12%, depending upon relationship of heirs to decedent and amount inherited.

[6] Rate increased to 2 cents per gallon July 1, 1929, to 4 cents April 1, 1931 and to 5 cents April 1, 1933.

[7] Retail sales & use tax of 2.0%, effective May 1, 1935 (Revenue Act).

[8] Fuel oil tax of 0.25 cents per gallon, May 1, 1935 (Revenue Act).

[9] Beer excise tax of $1.00 per barrel effective January 23, 1934, and wine excise tax of 10 cents per gallon effective June 17, 1935.

[10] Tax of 10% on liquor sold by Liquor Control Board, effective May 1, 1935 (Revenue Act).

[11] Tax of 1 cent per pack of 20 cigarettes, May 1, 1935 (Revenue Act).

[12] Tax on gross business receipts at rates of 0.25% for most activities and 0.5% for service firms, May 1, 1935 (Revenue Act). B & O tax replaced similar business activity tax at slightly different rates, effective March 21, 1933 (Occupation Tax Act).

[13] Tax on gross receipts of public service companies: 3.0% railroad, express, power and communication, 2.0% gas distribution; 0.5% urban transit and vessels; and 1.5% for all others, effective May 1, 1935 (Revenue Act). Public utility tax replaced similar tax at slightly different rates, March 21, 1933 (Occupation Tax Act).

[14] Tax of 5% on gross receipts of parimutuel betting machines at horse races, effective March 3, 1933.

[15] Tax of 5% on gross ticket sales of boxing and wrestling matches, effective July 1, 1933.

[16] Admissions tax of 1 cent per 20 cents of ticket price, effective May 1, 1935 (Revenue Act).

[17] First 40 mill limit approved by initative of the voters in November 1932. State levy reduced to 5 mills in 1933 and to 2 mills in 1935 (except for outstanding bonds).

[18] Conveyance tax of 50 cents per $500 of value imposed on transfers of real property, effective May 1, 1935 (Revenue Act).

[19] Rate increased to 3.0%, effective May 1, 1941.

[20] Rate increased to 2 cents per pack, effective May 1, 1939.

[21] Tax of 10% or 20% on gross yield of certain gambling devices, effective May 1, 1941.

[22] State admissions tax repealed May 1, 1943. Local governments permited to tax admissions at 5% of ticket price.

[23] Motor vehicle excise tax of 1.5% of value in lieu of personal property tax, effective January 1, 1938.

[24] Tax of 2.0% on gross revenues of public utility districts in lieu of property tax, effective March 25, 1941.

[25] Gift tax at 90% of inheritance tax rates, March 21, 1941.

[26] Additional "war" liquor sales tax of 10%, effective March 19, 1943 and repealed March 21, 1949.

[27] Express company excise tax repealed in 1945.

[28] Mechanical devices tax rates doubled to 20% & 40% March 20, 1947.

[29] Rate increased to 6.5 cents per gallon March 21, 1949.

[30] Fuel oil tax repealed effective June 11, 1947.

[31] Original 10% liquor sales tax repealed March 2, 1949; tax reimposed at 10% effective November 1,1951.

[32] Rate increased to 4 cents per pack, effective November 28, 1949.

[33] Surtax of 20% for all B & O tax rates, effective November 1, 1951.

[34] Surtax of 10% for all public utility tax rates, November 1, 1951.

[35] Includes aircraft excise tax of 1.0% of value in lieu of property tax, effective June 8, 1949.

[36] Rate increased to 3.33% May 1, 1955.

[37] Additional cigarette tax of 1 cent per pack (5 cents total), effective May 1, 1955.

[38] B & O surtax increased to 60% May 1, 1955.

[39] Public utility surtax increased to 20% May 1, 1957.

[40] Slot machines declared illegal by Supreme Court, September 1952.

[41] House trailers separated from motor vehicles and taxed at 1.0% of value effective June 8, 1955.

[42] Rate increased to 4.0% April 1, 1959.

[43] Rate increased to 7.5 cents per gallon April 1, 1961.

[44] Rate increased to 15% on liquor sales to consumers (Class H licenses remain at 10%) effective April 1, 1959.

[45] Fluid ounce tax of 1.1 cents per ounce imposed on liquor sales, effective April 15, 1961.

[46] Rate increased to 6 cents per pack June 11, 1959 and to 7 cents April 15, 1961.

[47] Tax on tobacco products other than cigarettes at 25% of wholesale price, effective July 1, 1959.

[48] B & O surtax increased to 76% on most activities and to 100% on service, effective April 1, 1959. Basic rate becomes 0.44% and service rate becomes 1.0%.

[49] Motor vehicle excise tax increased to 2.0% April 1, 1959.

[50] Rate increased to 4.2% June 1, 1965 and to 4.5% July 1, 1967.

[51] Rate increased to 9 cents per gallon May 1, 1967.

[52] Rate increased to 2 cents per ounce June 1, 1965.

[53] Rate increased to 11 cents per pack June 1, 1965.

[54] Two additional mills levied by the state for common schools starting in calendar 1967.

[55] House trailer excise tax increased to 1.5% June 1, 1965. Aircraft excise tax changed from 1.0% to $15 or $25 in 1967.

[56] Includes wine tax of 26% effective from July 1, 1969 to July 1, 1973 when the wine excise tax returned to gallonage basis at 75 cents per gallon.

[57] Rate increased to 4 cents per ounce July 1, 1971.

[58] Rate increased to 16 cents per pack June 1, 1971.

[59] Rate increased to 45% June 1, 1971.

[60] Tax of 0.015% on gross receipts of certain industries whose products relate to litter, effective May 21, 1971.

[61] House trailer excise tax increased to 2.0% July 1, 1971 but reduced to 1.0% May 23, 1972. Mobile homes exempt from excise tax in calendar 1973 but subject to property tax. Pickup campers included in excise tax with travel trailers May 23, 1972.

[62] Rate increased to 4.6% effective June 1, 1976.

[63] B & O tax credit for increasing percentage of personal property taxes on business inventories until 1984, effective May 10, 1974. New B & O surtax of 6% for all rates, effective June 1, 1976 (basic rate becomes 0.4664% and service rate becomes 1.06%).

[64] State levy eliminated for calendar 1974 collections. Starting with 1975 collections, state levy for local schools was $3.60 per $1,000 of assessed value, adjusted by assessment ratio in each county to full 100%.

TABLE 1, Cont.

NET WASHINGTON STATE TAX COLLECTIONS

Footnotes

[65] Timber excise tax in lieu of property tax on stumpage value at time of harvest. Initial rate of 1.3% effective October 1, 1972. Rate increased to 2.9% on October 1, 1973 and to 6.5% effective October 1, 1974.

[66] Leasehold excise tax of 12% of rental value of public property leases, less local taxes up to 6%, effective January 1, 1976.

[67] Rate increased to 11 cents, July 1, 1977. Variable gas tax effective January 1, 1978-rate may vary from 9 cents to 12 cents.

[68] Beer & wine tax for fiscal year 1978 includes 13 months collections due to new accounting changeback.

[69] Motor vehicle excise tax rate increased from 2.0% to 2.2%, effective August 1, 1977.

[70] Food for off-premises consumption became exempt from retail sales tax on July 1, 1978 due to approval of Initiative 345 by voters in November 1977.

[71] Expiration of temporary rate increase of 0.1%, June 30, 1979; state rate reverts to 4.5%.

[72] Rate increased from 11¢ to 12¢, July 1, 1979.

[73] Expiration of temporary 6% surtax, June 30, 1979. B & O minimum increased from $300 to $1,000 per month, July 1, 1979.

[74] Annual increase in state property tax revenues is subject to 106% limit effective for calendar 1980 collections.

[75] Substantial reduction in inheritance & gift taxes due to increased exemptions, revised rate schedules, and current use valuation of family farms & small businesses effective May 29, 1979. Phase out of all inheritance tax on community property, 1981 to 1984.

[76] Includes 13th month collections which were charged back to fiscal 1981.

[77] Collection of tax on commercially harvested food fish and shellfish (rates depend on species) transferred to Dept. of Revenue, July 1, 1980.

[78] Rate increased from 4.5% to 5.5%, December 4, 1981. Rate reduced from 5.5% to 5.4% and tax reimposed on food products, May 1, 1982.

[79] Rate increased from 12¢ to 13.5¢, July 1, 1981; reduced back to 12¢, January 1, 1982.

[80] Beer excise tax increased to $2.60 per 31 gallon barrel, both draft and bottled beer; wine excise tax changed to 20.25¢ per liter; both effective July 1, 1981. Surtaxes at 4%, May 1, 1982 increased to 7%, August 1, 1982.

[81] Liquor ounce tax increased from 4¢ to 5¢ per ounce and changed to metric basis at $1.72 per liter, July 1, 1981. Surtax of 4% May 1, 1981; increased to 14%, August 1, 1982.

[82] Rate increased from 16¢ to 20¢, July 1, 1981; further increased to 20.8¢, May 1, 1982 and to 23¢, August 1, 1982.

[83] Surtax of 4%, May 1, 1982; increased to 7%, August 1, 1982.

[84] Surtax of 4%, April 1, 1982; increased to 7%, July 1, 1982.

[85] Premiums tax rates increased by 0.16% plus surtax of 4%, April 1, 1982.

[86] Surtax of 4%, July 1, 1982; increased to 7%, October 1, 1982.

[87] Inheritance & gift tax repealed by voters November 1981, effective January 1, 1982. Remaining inheritance tax consists of amount of federal estate tax credit.

[88] Real estate excise tax of 1.0% shifted from local to state level, September 1, 1981. Surtax of 4%, May 1, 1982; increased to 7%, August 1, 1982.

[89] State tax on hotel/motel accommodations in King County, effective April 1, 1982. Rate is 2% throughout the county except within Seattle, which is subject to a rate of 3% through 1982 and 5% thereafter.

TABLE 2

WASHINGTON STATE GENERAL FUND REVENUE[1]

Fiscal Year 1982 ($000)

Source	Amount	Percent Total	Percent Subtotal
DEPARTMENT OF REVENUE	$2,685,897	64.1%	76.9%
1935 Revenue Act Taxes	2,095,351[2]	50.0	60.0
Retail sales	1,299,771[2]	31.0	37.2
Use	104,663	2.5	3.0
Business & occupation	441,537	10.5	12.7
Public utility	120,396	2.9	3.4
Cigarette	90,012	2.2	2.6
10%-15% Liquor sales	18,345	0.4	0.5
Conveyance	5,381	0.1	0.2
Penalties & interest	15,246	0.4	0.4
Other General Fund Taxes ...	584,537	14.0	16.7
Inheritance	54,757	1.3	1.6
Gift	1,435	- -	- -
Tobacco products	3,962	0.1	0.1
Liquor ounce (liter)	52,996	1.3	1.5
State property tax	393,730	9.4	11.3
PUD excise	10,736	0.3	0.3
State leasehold excise....	4,860	0.1	0.1
Fish privilege	2,284	0.1	0.1
Real estate excise.....	59,777	1.4	1.7
Administrative collections .	6,009	0.1	0.2
OTHER STATE TAXES	197,244	4.7	5.7
Vehicle excises	147,032	3.5	4.2
Insurance premiums	45,392	1.1	1.3
Other taxes	4,820	0.1	0.2
OTHER STATE SOURCES	607,678	14.5	17.4
Licenses & fees	26,323	0.6	0.8
Tuitions	98,052	2.3	2.8
Liquor profits	31,388	0.8	0.9
Loans.....	394,572	9.4	11.3
Miscellaneous revenues ...	57,343	1.4	1.6
SUBTOTAL - STATE SOURCES	3,490,819	83.3%	100.0%
FEDERAL GOVERNMENT.....	699,951	16.7	
TOTAL - GENERAL FUND RECEIPTS ...	$4,190,770	100.0%	

[1]Includes only the basic general fund; special revenue accounts, such as timber excise tax, and earmarked funds are excluded.
[2]Excludes $42,369,286 for debt service (source: State Treasurer).
Source: Dept. of Revenue and Office of Financial Management (report R-1)

TABLE 3

DEPARTMENT OF REVENUE COLLECTIONS

Fiscal Years 1981 & 1982 ($000)

Source	Fiscal 1981	Fiscal 1982	Percent Change
STATE TAXES	$2,464,259	$2,779,906	12.8%
1935 Revenue Act Taxes	1,934,734	2,147,550	11.0
Retail sales	1,165,247	1,342,140	15.2
Use	96,092	104,663	8.9
Business & occupation	442,806	441,537	(0.3)
Public utility	103,209	120,396	16.7
Cigarette	78,144	90,012	15.2
10%-15% Liquor sales	28,286	28,175	(0.4)
Conveyance	6,272	5,381	(14.2)
Penalties and Interest	14,678	15,246	3.9
Property & in lieu excises	423,819	455,274	7.4
State school levy	354,948	393,730	10.9
Timber excise	54,522	45,948	(15.7)
PUD excise	9,077	10,736	18.3
Leasehold excise	5,272	4,860	(7.8)
Other State Taxes	105,706	177,082	67.5
Inheritance	52,505	54,757	4.3
Gift	1,769	1,435	(18.9)
Tobacco products	3,510	3,962	12.9
Liquor liter	44,064	52,996	20.3
Fish privilege	2,168	2,284	5.4
Litter	1,690	1,672	(1.1)
Real estate excise[1]	- -	59,777	- -
State convention center[2]	- -	199	- -
ADMINISTRATIVE COLLECTIONS	4,674	6,478	38.6
Escheats	196	328	67.3
Nonresident exemption permits	56	53	(5.4)
Cigarette vendors licenses	65	63	(3.1)
Property tax exemption fees	43	174	304.7
Unclaimed property	1,255	2,209	76.0
City/county expense fund	2,089	2,078	(0.5)
Transit district expense fund	819	1,205	47.1
Leasehold expense fund	87	95	9.2
Miscellaneous receipts	64	273	326.6
LOCAL TAX COLLECTIONS	195,360	222,136	13.7
City/county sales & use	137,282	138,372	0.8
Transit district sales & use	53,814	79,106	47.0
City/county leasehold	4,264	4,658	9.2
TOTAL DEPARTMENT COLLECTIONS	$2,664,293	$3,008,520	12.9%

[1] Became a state tax source, September 1, 1981.
[2] Tax on hotel/motel accomodations in King County effective April 1, 1982.

TABLE 4

COUNTY/CITY SALES AND USE TAX DISTRIBUTIONS

Fiscal Years 1978-1982

Jurisdiction	1978	1979	1980	1981	1982
Adams	$ 411,428	$ 396,585	$ 352,110	$ 463,826	$ 457,585
Asotin	191,264	193,595	219,656	238,133	216,987
Benton	4,167,079	5,354,709	6,016,957	5,513,333	6,587,398
Chelan	1,934,572	1,662,732	1,637,746	1,650,464	1,646,237
Clallam	1,369,948	1,415,343	1,508,900	1,389,561	1,389,599
Clark	4,089,262	4,151,454	4,329,135	4,506,795	4,467,977
Columbia	74,958	76,391	83,003	94,067	104,859
Cowlitz	2,715,793	2,581,250	2,774,464	3,159,234	2,761,234
Douglas	400,118	412,257	409,220	426,215	437,996
Ferry	68,927	65,588	91,108	74,955	121,401
Franklin	1,311,113	1,330,565	1,399,006	1,490,033	1,483,078
Garfield	87,773	130,637	49,659	61,890	52,981
Grant	1,398,350	1,368,071	1,310,535	1,386,376	1,386,041
Grays Harbor	2,227,849	2,714,811	3,282,054	4,056,046	4,730,765
Island	600,006	677,758	665,194	689,729	663,468
Jefferson	328,593	352,827	395,890	401,838	477,911
King	41,196,880	45,923,109	50,239,177	53,202,192	53,558,008
Kitsap	2,816,757	2,913,055	2,897,899	3,032,124	3,185,264
Kittitas	573,017	544,718	560,842	609,856	655,061
Klickitat	289,317	338,515	337,606	338,369	326,699
Lewis	1,953,438	2,115,257	2,141,624	2,248,799	2,241,354
Lincoln	183,634	214,234	240,439	270,101	301,426
Mason	502,799	592,649	557,573	595,779	565,956
Okanogan	700,600	649,868	697,657	692,710	666,955
Pacific	386,158	373,490	397,495	377,322	362,159
Pend Oreille	89,898	88,622	110,197	135,863	116,712
Pierce	10,643,821	11,246,069	11,829,539	12,252,492	13,113,691
San Juan	193,174	224,463	239,189	271,416	284,286
Skagit	1,883,429	1,970,327	2,043,075	2,140,626	2,223,914
Skamania	173,669	178,744	159,808	147,588	97,099
Snohomish	7,320,395	8,284,771	9,408,091	9,819,507	9,535,474
Spokane	9,730,006	10,194,870	10,819,645	10,721,465	10,735,267
Stevens	604,596	556,313	580,370	600,147	627,052
Thurston	2,860,903	3,103,100	3,232,318	3,460,165	3,481,262
Wahkiakum	--	--	4,950	18,866	17,485
Walla Walla	1,159,612	1,034,940	1,044,307	1,295,124	1,343,499
Whatcom	3,286,355	3,226,979	3,406,715	3,547,974	3,516,980
Whitman	669,442	698,074	726,455	897,482	950,149
Yakima	4,403,267	4,443,229	4,674,106	4,948,703	4,718,997
TOTAL	$112,998,200	$121,799,969	$130,873,714	$137,227,165	$139,610,266
County Government	$ 39,269,976	$ 43,381,171	$ 46,294,414	$ 47,510,135	$ 49,761,875
City Government	73,728,224	78,418,798	84,579,300	89,717,030	89,848,391
TOTAL	$112,998,200	$121,799,969	$130,873,714	$137,227,165	$139,610,266

*Actual distributions to county government and all cities within the county, excluding 1.5% of collections that is retained by the state for administrative expenses.

NOTE: Distributions through fiscal year 1982 reflect local sales/use tax at a 0.5 percent rate.

TABLE 5

PUBLIC TRANSPORTATION SYSTEMS: LOCAL SALES AND USE TAX DISTRIBUTIONS[1]

Fiscal Years 1980-1982

Transit District[2]	Date 1st Imposed	Tax Rate[3]	1980	1981	1982
King Co.	1/73	0.6%	$29,956,824	$35,071,064	$48,904,990
Grays Harbor Co.	1/75	0.2	1,440,354	1,563,427	1,829,478
Bellingham	1/76	0.3	1,158,846	1,197,789	1,195,177
Snohomish Co. PTBA	10/76	0.3	2,742,419	3,213,875	3,311,419
Thurston Co. PTBA	1/78	0.3	1,013,209	1,660,384	1,782,067
Everett	1/79	0.3	2,059,967	2,240,827	2,019,857
Clallam Co. PTBA	1/80	0.3	180,946	684,854	687,350
Pacific Co.	1/80	0.3	53,687	227,741	222,428
Pierce Co. PTBA	1/80	0.3	1,660,826	6,299,725	7,247,978
Walla Walla Co. PTBA	4/80	0.3	36,456	604,405	646,193
Clark Co.	1/81	0.3	--	769,872	2,737,372
Jefferson Co.	1/81	0.3	--	68,031	279,151
Yakima (City)	1/81	0.3	--	282,164	1,082,256
Spokane Co. PTBA	4/81	0.2	--	268,386	3,803,844
Benton-Franklin PTBA	7/81	0.3	--	--	3,398,460
Kitsap Co. PTBA	10/82	0.3	--	--	--
TOTALS			$40,303,534	$54,152,544	$79,148,020

[1] Actual distributions after deducting 1.5% of collections for state administrative expenses.

[2] The local sales and use tax for transit purposes may be imposed by cities, counties, or public transportation benefit areas (PTBAs), which may include cities as well as unincorporated areas, if approved by voters of the district.

[3] Current local tax rate as of October 1982. Rates may be 0.1%, 0.2%, or 0.3%, except in King Co. which may impose a rate up to 0.6%.

TABLE 6

TIMBER EXCISE TAX DISTRIBUTIONS BY COUNTY

Calendar Year 1982

County[1]	Account "A"	Reserve Account[2]	Total
Asotin	$ 10,320	$ 11,550	$ 21,870
Chelan	5,657	186,555	192,212
Clallam	379,659	1,203,758	1,583,417
Clark	76,959	176,299	253,258
Columbia	5,267	11,024	16,291
Cowlitz	1,673,550	5,409,049	7,082,599
Douglas	--	3,866	3,866
Ferry	10,546	58,417	68,963
Garfield	2,180	6,663	8,843
Grays Harbor	718,355	1,583,745	2,302,100
Island	14,598	43,068	57,666
Jefferson	56,315	488,364	544,679
King	797,571	1,848,674	2,646,245
Kitsap	74,087	181,805	255,892
Kittitas	141,953	220,996	362,949
Klickitat	61,262	261,702	322,964
Lewis	2,262,562	4,256,126	6,518,688
Lincoln	122	16,721	16,843
Mason	101,518	258,202	359,720
Okanogan	4,135	70,125	74,260
Pacific	862,602	2,815,617	3,678,219
Pend Oreille	27,565	126,162	153,727
Pierce	869,285	1,214,287	2,083,572
San Juan	11,017	18,651	29,668
Skagit	163,036	609,676	772,712
Skamania	243,821	603,706	847,527
Snohomish	88,921	365,710	454,631
Spokane	11,941	101,663	113,604
Stevens	47,069	256,267	303,336
Thurston	217,993	799,738	1,017,731
Wahkiakum	136,553	374,252	510,805
Walla Walla	768	2,363	3,131
Whatcom	87,594	237,397	324,991
Whitman	--	3,250	3,250
Yakima	14,283	65,989	80,272
Local Subtotal	9,179,064	23,891,437	33,070,501
State Share[3]	5,435,545	11,687,424	17,122,969
TOTAL	$14,614,609	$35,578,861	$50,193,470

[1] Includes distributions to county roads, local school districts, fire districts, ports, libraries, county general fund, and other junior taxing districts.
[2] Includes the Guarantee Distribution Account fund distribution.
[3] State's share is used for statewide school support through the state school apportionment formula.

TABLE 7

LOCAL LEASEHOLD EXCISE TAX DISTRIBUTIONS

Fiscal Years 1980-1982

County	1980	1981	1982		
			County	Cities	Total
Adams	$ 12,412	$ 20,235	$ 21,470	$ 1,745	$ 23,215
Asotin	2,807	4,724	4,351	2,105	6,456
Benton	91,805	116,582	65,408	62,503	127,911
Chelan	8,333	7,868	8,317	1,708	10,025
Clallam	48,664	61,705	83,580	23,890	107,470
Clark	87,270	93,881	34,287	57,609	91,896
Columbia	3,381	3,565	5,328	-	5,328
Cowlitz	73,290	93,298	47,584	33,049	80,633
Douglas	13,214	19,426	35,707	48	35,756
Ferry	820	771	1,077	58	1,135
Franklin	100,680	91,222	79,962	32,207	112,169
Garfield	3,667	4,193	3,751	-	3,751
Grant	125,179	142,212	115,753	26,383	142,136
Grays Harbor	62,908	53,034	36,187	35,369	71,555
Island	12,083	13,208	5,238	9,164	14,402
Jefferson	20,884	33,994	35,204	14,534	49,738
King	1,847,048	2,228,816	860,475	1,315,245	2,175,720
Kitsap	50,088	52,293	37,427	8,454	45,881
Kittitas	9,269	15,672	140,735	107	140,843
Klickitat	8,122	7,983	16,557	1,029	17,587
Lewis	6,402	9,481	4,709	2,453	7,162
Lincoln	15,066	15,500	26,711	662	27,373
Mason	11,140	11,151	25,499	1,851	27,350
Okanogan	8,714	11,600	9,786	1,679	11,466
Pacific	20,181	24,506	27,091	11,480	38,571
Pend Oreille	591	488	1,673	462	2,135
Pierce	420,721	442,223	262,948	271,608	534,555
San Juan	5,066	8,756	4,981	3,677	8,658
Skagit	71,317	94,537	44,878	206,599	251,477
Skamania	3,671	5,620	4,533	1,816	6,348
Snohomish	218,816	276,815	107,912	49,162	157,074
Spokane	74,646	50,695	47,772	8,149	55,921
Stevens	1,854	2,692	1,757	18	1,774
Thurston	28,616	33,587	23,008	15,222	38,230
Wahkiakum	--	1,693	14,184	-	14,184
Walla Walla	35,688	38,422	45,607	301	45,908
Whatcom	84,559	91,472	49,402	57,720	107,122
Whitman	20,481	27,406	31,727	5,685	37,412
Yakima	23,984	40,188	39,878	6,140	46,019
TOTAL	$3,633,437	$4,251,514	$2,412,454	$2,269,891	$4,682,346

TABLE 8

PUBLIC UTILITY DISTRICT (PUD) EXCISE TAX

Distributions in Fiscal 1979-1982

County	1979	1980	1981	1982
Adams.....	$ 147	$ 159	$ 124	$ 78
Benton.....	226,417	286,019	337,627	242,276
Chelan.....	1,199,449	1,267,989	1,326,069	900,803
Clallam.....	104,034	114,336	140,841	94,854
Clark.....	498,335	581,905	748,587	596,104
Cowlitz.....	367,333	415,857	666,387	523,572
Douglas.....	861,458	914,994	956,514	647,484
Ferry.....	17,639	20,224	25,806	17,737
Franklin.....	115,060	130,470	141,999	107,315
Grant.....	931,408	999,590	1,035,808	633,386
Grays Harbor...	195,656	213,899	306,765	228,688
Island.....	12,136	14,839	19,284	16,586
Jefferson.....	7,519	8,206	9,564	7,495
Kitsap.....	507	615	935	605
Kittitas.....	248,115	295,971	272,270	166,231
Klickitat.....	53,858	60,359	79,541	56,639
Lewis.....	261,663	259,699	336,241	231,263
Lincoln.....	523	605	734	417
Mason.....	98,535	120,720	160,802	122,185
Okanogan.....	304,931	306,695	337,050	231,495
Pacific.....	67,269	72,382	93,942	70,693
Pend Oreille...	116,475	116,102	118,463	78,338
Pierce.....	1,751	2,247	2,940	2,186
Skagit.....	406	402	511	438
Skamania.....	27,025	36,148	42,230	28,920
Snohomish.....	746,962	909,949	1,257,314	1,079,343
Thurston.....	6,713	7,606	7,534	4,659
Wahkiakum.....	13,092	14,941	16,784	10,559
Whatcom.....	10,011	10,962	18,486	12,862
Yakima.....	230,312	243,013	252,982	156,382
STATE.....	280,197	309,454	363,089	429,424
Schools.....	--	--	--	4,036,587
TOTAL.....	$7,004,935	$7,736,357	$9,077,224	$10,735,604

TABLE 9

RETAIL SALES AND USE TAX DISTRIBUTIONS FOR
LOCAL STADIUM AND CONVENTION CENTER FACILITIES

Fiscal Years 1977-1982

Fiscal Year	Cities	Counties	Total
1977	1,058,180	1,400,009	2,458,189
1978	1,167,426	1,478,879	2,646,305
1979	1,771,337	2,215,737	3,987,074
1980	1,739,806	2,450,133	4,189,939
1981	1,894,742	2,833,011	4,727,753
1982	2,076,719	2,882,251	4,958,970

As of October 1982, 81 cities and 23 counties were participating in this program. The 2 percent stadium/convention center tax is not an additional tax for the consumer but is deducted from the 5.4 percent state retail sales & use tax on hotel/motel lodgings.

TABLE 10

REAL ESTATE EXCISE TAX STATISTICS

Fiscal Years 1973-1982

Fiscal Year	Number of Sales	Taxable Value of Sales ($000,000)	1.0% Real Estate Excise Tax ($000)
1973	$ n.a.	$2,728.2	$27,281.6
1974	191,910	3,132.1	31,321.0
1975	190,133	3,231.3	32,312.8
1976	224,700	4,408.4	44,083.6
1977	236,358	6,039.1	60,391.1
1978	294,887	8,627.3	86,273.5
1979	286,690	10,158.9	101,588.6
1980	242,020	9,567.4	95,674.3
1981	211,457	9,057.4	90,573.9
1982	174,378	7,310.9*	73,483.1

*Estimate.

TABLE 11

NUMBER OF STATE EXCISE TAXPAYERS

Registered Accounts by County and Reporting Frequency
Beginning of Fiscal 1982 and 1983

County	July 16, 1981	July 26, 1982			
	Total	Monthly	Quarterly	Annual	Total
Adams	705	181	368	189	738
Asotin	566	116	336	136	588
Benton	3,883	937	2,208	851	3,996
Chelan	3,354	914	1,875	737	3,526
Clallam	3,420	716	1,937	781	3,434
Clark	7,300	1,539	4,446	1,597	7,582
Columbia	197	55	102	55	212
Cowlitz	3,338	847	1,874	691	3,412
Douglas	292	55	142	98	295
Ferry	284	37	150	94	281
Franklin	1,515	432	867	276	1,575
Garfield	123	29	72	27	128
Grant	2,230	580	1,190	508	2,278
Grays Harbor	3,431	847	1,867	793	3,507
Island	1,869	353	1,110	504	1,967
Jefferson	1,228	209	754	343	1,306
King	73,011	15,319	43,821	18,438	77,578
Kitsap	6,238	1,217	3,652	1,645	6,514
Kittitas	1,255	295	650	329	1,274
Klickitat	707	158	421	146	725
Lewis	2,980	709	1,646	710	3,065
Lincoln	524	122	264	162	548
Mason	1,621	290	890	439	1,619
Okanogan	1,661	382	900	440	1,722
Pacific	1,134	266	627	282	1,175
Pend Oreille	395	66	233	98	397
Pierce	20,272	4,327	11,834	5,125	21,286
San Juan	961	172	558	288	1,018
Skagit	3,891	913	2,125	995	4,033
Skamania	257	44	143	73	260
Snohomish	17,156	3,306	10,089	4,671	18,066
Spokane	14,353	3,534	8,044	3,254	14,832
Stevens	1,335	278	790	320	1,388
Thurston	6,364	1,244	3,841	1,709	6,794
Wahkiakum	194	33	90	62	185
Walla Walla	1,872	470	975	463	1,908
Whatcom	5,838	1,380	3,411	1,429	6,220
Whitman	1,241	296	644	333	1,273
Yakima	6,773	1,804	3,629	1,524	6,957
SUBTOTAL	203,768	44,472	118,575	50,615	213,662
Out-Of-State	13,902	4,829	6,597	3,132	14,558
TOTAL	217,670	49,301	125,172	53,747	228,220

PROPERTY TAX LEVIES, COLLECTIONS AND RATIOS

Analysis of 1981 Levies and Collections and 1982 Ratios

Table 12 - Property Tax Levies by Major Taxing District, by Calendar Year Due, 1979 - 1982

Table 13 - Property Tax Levies by County, Due in Calendar 1981 and 1982

Table 14 - Property Tax Levy Rates by County; Countywide Average Rates Per $1,000 Assessed Value by Year Due, 1978 - 1982

Table 15 - Property Tax Valuations, Levies, and Average Tax Rates, by Calendar Year Due, 1910 - 1983

Table 16 - Number of Taxing Districts by Type, 1977 - 1982

Table 17 - Property Tax Collections and Year-end Delinquency, Amounts by County for Calendar 1981

Table 18 - Property Tax Collections and Year-end Delinquency, Statewide Totals, 1935 - 1981

Table 19 - Indicated Property Tax Ratios by County, by Assessment Years, 1977 - 1982

Table 20 - Property Tax Ratios by County; Real, Personal, and Indicated Ratios, Assessment Years 1981 - 1982

LEVIES DUE IN 1982 (TABLES 12-15)

The average levy rate for property taxes due in 1982 fell for the fifth straight year. However, the total amount levied increased by 10.1% to $1,242.8 million. While the amount levied increased, assessed values grew at a slightly higher rate (12.2 percent) to $123.3 billion; thus the statewide average levy rate dropped by 18¢ to $10.10 per $1,000 of assessed value.

Most of the reduction in levy rates was attributable to the 106 percent limit which restricts annual regular levy increases to 6 percent plus an additional amount resulting from new construction.

The state property tax levy for public schools due in 1982 increased 9.3 percent to $405.1 million. Legislative action in 1979 placed the state levy under the same 106 percent limit as local regular levies have been since 1974. Without this limit, which was first effective for 1980 collections, the state levy would have been $115.4 million larger for taxes due in 1982.

Support for public schools continues to be the largest property tax component, accounting for 55.0 percent of all levies. Within the overall school levy considerable shifting occurred as the state levy increased its proportion from 28.6% in 1979 to 32.6% in 1982. In four years special M & O levies have been reduced from 27.4% to 15.0% of the total, through, the proportion increased from 13.4 percent in 1981 to 15.0 percent in 1982. Other major recipients - counties, cities, junior and other special districts - all increased their total levy amount and their share of the total amount remained fairly stable in the past several years.

The total property tax levy increased in 1982 in all but 2 counties led by Grays Harbor and Benton counties. Reductions occurred in Garfield, and Pend Oreille counties. Average countywide levy rates are now lower than $10.00 per $1,000 in 16 counties. The average rate exceeds $13.00 in only four counties - Asotin, Garfield, Pierce and Whitman.

NUMBER OF TAXING DISTRICTS (Table 16)

The total number of taxing districts - 1,582 - has remained fairly stable in recent years. Road districts have declined, but fire, cemetery and park and recreation districts have increased in number.

The total number of tax code areas -3,022 - remains about twice the number of taxing districts. A tax code area refers to the geographical area created by overlapping taxing district boundaries. Each code area has a unique composition of taxing districts, and the combined property tax rate levied by all districts applies uniformly within the boundaries of the tax code area.

1980 COLLECTIONS (Tables 17-18)

Property tax collections in 1981 were $1,121.1. Of this amount, $1,062.4 million was collected against the current tax roll and $58.7 million was attributable to prior year delinquencies. The collection of current taxes represents 94.0 percent of the 1981 tax roll. Of the delinquent taxes as of January 1, 1981, 49.7 percent was collected during the year. Total collections during 1981 equaled 99.2 percent of the 1981 current tax roll.

ASSESSMENT RATIOS (Tables 19-20)

The Department's annual ratio study measures the assessment level of real and personal property in each county. The indicated ratio represents the weighted average of real and personal property ratios. The 1982 statewide indicated ratio (for taxes due in 1983) reached at 91.4 percent of full market value, the highest level on record.

However, 4 counties are appealing the real and/or personal property ratios determined by the Department to the State Board of Tax Appeals. The final ratios shown in these tables could change pending the outcome of these appeals.

The current downturn in real estate activity due to high interest rates has slowed the growth rate in market values experienced in recent years, allowing assessments to keep more current with the market. Thus, the real property ratios and the combined indicated ratios are higher than the levels experienced in 1979 and 1980 when real estate values were rapidly increasing due to inflation.

The 1982 indicated ratios range from a high of 94.8 percent in King county to a low of 76.2 in Pend Oreille County. Eighteen counties had an indicated ratio or 90 percent or more while six counties were below 80 percent.

The $10.10 per thousand statewide average levy rate for taxes due in 1982 represents a "nominal" tax rate - that is total levies divided by total assessed valuation. The "effective" tax rate takes into consideration the fact that property is usually valued at somewhat less than full market value. Utilizing the 85.4 percent indicated ratio in 1981 for taxes due in 1982, the average effective property tax rate is calculated to be $8.60 per $1,000 of full market value or less than 0.9 percent. This represents a significant decrease from the effective tax rates experienced several years ago.

TABLE 12

PROPERTY TAX LEVIES BY MAJOR TAXING DISTRICT

By Calendar Year Due, 1979-1982
Dollars in Thousands

	1979		1980	
	Amount ($000)	Percent	Amount ($000)	Percent
TOTAL	$1,064,021	100.00	$1,006,737	100.00
SCHOOLS	669,799	62.9	563,406	56,0
State (Regular)	304,642	28.6	335,959	33.4
Local (Special)	365,157	34.3	227,447	22.6
Special M & O	291,117	27.4	142,224	14.1
Special Bond	74,040	7.0	85,223	8.5
COUNTY	186,436	17.5	210,771	20.9
Current Expense (Regular)	94,888	8.9	105,230	10.4
Roads (Regular)	61,735	5.8	68,389	6.8
All Other Regular	13,901	1.3	17,549	1.7
All Special	15,913	1.5	19,603	2.0
CITIES AND TOWNS	126,476	11.9	136,689	13.6
Regular Levies	107,141	10.1	116,169	11.6
Special Levies	19,335	1.8	20,520	2.0
DISTRICTS	81,309	7.6	95,871	9.5
Total Regular	60,531	5.7	76,973	7.6
Total Specials	20,777	2.0	18,898	1.9
Port Regular	20,204	1.9	25,300	2.5
Port Special	4,528	.4	1,024	0.1
Fire Protection Regular	24,554	2.3	27,376	2.7
Fire Protection Special	6,804	.6	8,629	0.9
Library Regular	12,260	1.2	14,119	1.4
Library Special	560	--	515	-
Hospital Regular	1,650	.2	2,522	0.2
Hospital Special	6,168	.6	5,129	0.5
Emergency Medical Regular	-	-	5,846	0.6
Emergency Medical Special	-	-	670	0.1
Other Regular	1,863	.2	1,810	0.2
Other Special	2,717	.3	2,931	0.3

TABLE 12, Cont.

PROPERTY TAX LEVIES BY MAJOR TAXING DISTRICT

By Calendar Year Due, 1979-1982
Dollars in Thousands

1981		1982		1981 to 1982 Comparison	
Amount ($000)	Percent	Amount ($000)	Percent	Difference ($000)	Percent Change
$1,129,004	100.00	$1,242,771	100.0	$113,767	10.1
617,262	54.6	683,303	55.0	66,041	10.7
370,633	32.8	405,098	32.6	34,465	9.3
246,629	21.8	278,205	22.4	31,576	12.8
151,360	13.4	186,639	15.0	35,279	23.3
95,269	8.4	91,566	7.4	- 3,703	- 3.9
233,788	20.7	256,265	20.6	22,477	9.4
122,248	10.8	134,965	10.9	12,717	10.4
68,712	6.1	77,366	6.2	8,654	12.6
23,775	2.1	24,579	2.0	804	3.4
19,053	1.7	19,355	1.5	302	1.6
156,318	13.9	168,158	13.5	11,840	7.6
130,522	11.6	143,934	11.6	13,412	10.3
25,796	2.3	24,224	1.9	- 1,572	- 6.1
121,636	10.8	135,045	10.9	13,409	11.0
101,219	9.0	114,622	9.2	13,403	13.2
20,417	1.8	20,423	1.7	6	-
29,377	2.6	32,579	2.6	3,202	10.9
989	0.1	787	0.1	- 202	-20.4
36,526	3.2	41,125	3.3	4,599	12.6
11,146	1.0	8,182	0.7	-2,964	-26.6
20,396	1.8	23,261	1.9	2,865	14.0
475	-	515	-	40	8.4
2,924	0.3	3,678	0.3	754	25.8
5,429	0.5	4,920	0.4	- 509	- 9.4
10,009	0.9	10,249	0.8	240	2.4
813	0.1	2,468	0.2	1,655	203.6
1,987	0.2	3,730	0.3	1,743	87.7
1,565	0.1	3,551	0.3	1,986	126.9

TABLE 13

PROPERTY TAX LEVIES BY COUNTIES

Due in Calendar 1981 & 1982

County	Year Due 1981	Year Due 1982	Change	Percent Change
Adams	$ 5,449,900	$ 6,154,270	$ 704,370	12.9
Asotin	3,093,334	3,354,431	261,097	8.4
Benton	25,689,248	30,150,019	4,460,771	17.4
Chelan	11,941,106	12,627,011	685,905	5.7
Clallam	11,756,055	13,757,350	2,001,295	17.0
Clark	49,471,346	53,322,419	3,851,073	7.8
Columbia	1,571,957	1,667,461	95,504	6.1
Cowlitz	27,220,202	28,316,039	1,095,837	4.0
Douglas	5,495,496	6,096,866	601,370	10.9
Ferry	944,674	982,944	38,270	4.0
Franklin	12,036,058	12,421,416	385,358	3.2
Garfield	1,400,969	1,383,294	17,675	- 1.3
Grant	13,110,262	14,349,811	1,239,549	9.4
Grays Harbor	17,305,865	20,365,148	3,059,283	17.7
Island	10,720,964	11,701,463	980,499	9.2
Jefferson	5,566,274	6,067,341	501,067	9.0
King	418,509,756	460,834,397	42,324,641	10.1
Kitsap	31,692,313	33,526,466	1,834,153	5.8
Kittitas	5,860,683	6,264,237	403,554	6.9
Klickitat	4,951,041	5,237,687	286,646	5.8
Lewis	13,277,531	14,577,422	1,299,891	9.8
Lincoln	4,640,464	4,725,128	84,664	1.8
Mason	8,943,194	10,022,415	1,079,221	12.1
Okanogan	6,954,175	7,868,845	914,670	13.2
Pacific	4,916,233	5,577,990	661,757	13.5
Pend Oreille	2,332,060	2,035,196	296,864	-12.7
Pierce	112,624,733	124,145,148	11,520,415	10.2
San Juan	5,239,249	5,983,926	744,677	14.2
Skagit	18,945,180	21,288,705	2,343,525	12.4
Skamania	2,052,702	2,080,444	27,742	1.4
Snohomish	86,835,375	96,161,684	9,326,309	10.7
Spokane	70,819,309	78,487,056	7,667,747	10.8
Stevens	5,814,697	6,520,225	705,528	12.1
Thurston	31,929,561	35,438,807	3,509,246	11.0
Wahkiakum	732,025	785,714	53,689	7.3
Walla Walla	12,419,785	14,157,823	1,738,038	14.0
Whatcom	32,267,292	35,989,650	3,722,358	11.5
Whitman	9,993,191	11,013,158	1,019,967	10.2
Yakima	34,479,834	37,331,372	2,851,538	8.3
TOTALS	$1,129,004,093	$1,242,770,778	$113,766,685	10.1

TABLE 14

PROPERTY TAX LEVIES BY COUNTY

Countywide Average Rates Per $1,000 Assessed Value
By Year Due 1978-1982

County	1978	1979	1980	1981	1982
Adams	13.78	11.95	9.67	10.01	10.38
Asotin	17.10	15.56	13.09	13.45	13.24
Benton	15.02	13.17	10.91	9.46	9.29
Chelan	18.46	16.36	13.03	11.81	11.02
Clallam	15.49	14.15	11.92	8.81	9.16
Clark	16.57	14.75	12.25	11.38	10.29
Columbia	14.56	13.37	10.75	10.72	11.10
Cowlitz	14.37	12.94	10.56	10.44	9.45
Douglas	19.36	17.13	11.92	11.21	10.97
Ferry	12.88	11.35	9.06	8.62	7.82
Franklin	16.45	14.60	13.41	11.33	10.76
Garfield	16.50	18.60	14.17	13.48	13.22
Grant	16.33	15.66	11.80	11.20	10.75
Grays Harbor	15.00	16.58	11.74	11.07	10.70
Island	14.16	12.31	10.54	10.10	8.35
Jefferson	14.06	9.49	9.04	7.16	7.03
King	17.45	17.39	14.80	9.28	9.73
Kitsap	13.16	14.85	11.66	10.21	9.10
Kittitas	14.54	15.46	11.79	11.52	10.29
Klickitat	14.99	15.89	13.24	12.00	10.82
Lewis	13.34	12.87	10.44	10.04	10.22
Lincoln	14.56	13.94	11.46	11.51	11.66
Mason	11.56	12.93	11.58	12.77	9.68
Okanogan	14.04	14.27	11.42	11.21	11.29
Pacific	15.95	14.43	12.38	11.79	11.76
Pend Oreille	11.81	15.61	10.23	14.14	10.84
Pierce	20.72	18.78	16.39	12.82	13.42
San Juan	13.03	11.16	9.46	8.64	7.70
Skagit	15.72	14.64	11.59	10.03	9.61
Skamania	10.66	10.03	8.69	8.33	7.76
Snohomish	16.36	15.07	10.87	9.91	8.43
Spokane	18.84	17.82	14.61	12.20	11.71
Stevens	13.45	11.64	10.26	9.27	9.86
Thurston	20.87	17.13	12.91	11.52	10.49
Wahkiakum	13.30	12.78	10.73	9.60	9.04
Walla Walla	16.36	14.22	12.02	10.54	10.52
Whatcom	14.48	12.81	10.96	10.45	9.68
Whitman	19.91	16.94	12.58	13.19	13.75
Yakima	16.58	15.05	12.00	10.64	10.12
STATEWIDE	16.94	15.98	13.11	10.28	10.10

*Per $1,000 of assessed value.

TABLE 15

PROPERTY TAX EVALUATIONS, LEVIES AND AVERAGE TAX RATES

By Calendar Year Due, 1910-1983

Year	Assessed Valuation($000)[1] County	State	Total	Total Taxes Levied ($000)	Statewide Average Rate Per $1,000 A.V.[2]
1910.....	$ 681,070	$ 109,946	$ 791,016	$ 24,994	$ 7.90
1915.....	865,995	159,466	1,025,461	36,818	8.98
1920.....	902,525	153,977	1,056,502	60,143	14.23
1925.....	999,658	148,258	1,147,916	67,004	14.59
1930.....	1,088,837	162,067	1,250,904	81,095	16.21
1935.....	852,482	112,669	965,151	48,368	12.53
1940.....	818,684	159,803	978,487	41,505	10.61
1945.....	987,810	181,507	1,169,317	46,160	9.87
1950.....	1,490,903	206,402	1,697,305	86,025	12.67
1951.....	1,527,593	211,812	1,739,406	83,573	12.01
1952.....	1,673,033	218,864	1,891,897	92,194	12.18
1953.....	1,852,481	218,061	2,070,542	104,246	12.59
1954.....	1,994,528	221,199	2,215,728	111,239	12.53
1955.....	2,118,359	230,078	2,348,437	116,833[3]	12.44
1956.....	2,242,235	232,034	2,474,269	128,642	13.00
1957.....	2,467,638	234,194	2,701,832	143,662	13.29
1958.....	2,656,444	268,651	2,925,095	158,827	13.58
1959.....	2,828,331	284,853	3,113,184	174,671	14.03
1960.....	2,919,367	307,112	3,226,480	175,998	13.64
1961.....	3,129,225	317,901	3,447,126	204,413	14.83
1962.....	3,290,578	325,635	3,616,213	214,979	14.86
1963.....	3,465,939	339,348	3,805,287	231,541	15.21
1964.....	3,655,050	347,009	4,002,059	252,611	15.78
1965.....	3,835,198	346,916	4,182,114	267,923	16.02
1966.....	4,040,600	341,824	4,382,424	285,456	16.29
1967.....	4,561,872	346,473	4,908,345	338,423	17.24
1968.....	4,966,600	342,965	5,309,565	395,951	18.64
1969.....	5,562,045	365,605	5,927,650	465,293	19.63
1970.....	6,107,912	389,227	6,497,139	533,244	20.52
1971.....	13,711,635	828,263	14,539,898	622,946	21.42
1972.....	14,348,242	857,376	15,205,618	651,005[4]	21.41
1973.....	16,821,800	1,099,759	17,921,559	674,458	18.82
1974.....	18,065,726	1,230,384	19,296,110	716,189	18.56
1975.....	38,211,161	2,548,447	40,759,608	806,038	19.78
1976.....	42,496,185	2,710,696	47,206,880	727,430	16.09
1977.....	48,357,404	3,023,877[5]	51,381,281	927,390	18.05
1978.....	56,089,049	3,079,209	59,168,258	1,002,340	16.94
1979.....	63,105,417	3,477,928	66,583,345	1,064,021	15.98
1980.....	73,063,044	3,728,925	76,791,969	1,006,737	13.11
1981.....	105,678,610	4,202,744	109,881,354	1,129,004	10.28
1982.....	118,395,134	4,850,053	123,245,187	1,242,771	10.10
1983.....	137,927,455	5,476,328	143,403,783	n.a.	n.a.

n.a. - not available

[1] County assessed valuations are valuations as equalized by the County Board of Equalization, and state assessed valuations are valuations of inter-county utilities and private car companies as equalized by the State Board of Equalization for county purposes.

[2] Total taxes levied divided by total assessed valuation. All years adjusted to dollars per thousand levied on 100 percent assessment level.

[3] Unconstitutional 1955 Ryder Act levies are excluded.

[4] Excludes levies declared unconstitutional as per Hoppe vs. Kinnear (1973).

[5] Local equalized value of inter-county public utilities does not include any adjustment due to the Burlington Northern v. Johnston Supreme Court decision.

TABLE 16

NUMBER OF TAXING DISTRICTS BY TYPE

1977-1982

Taxing District	1977	1978	1979	1980	1981	1982
State.....	1	1	1	1	1	1
Counties.....	39	39	39	39	39	39
Cities and Towns..	265	265	265	265	265	265
Road.....	60	57	55	49	47	41
School.....	302	300	300	300	300	300
Public Utility....	29	29	29	29	29	29
Library.....	15	15	16	16	16	16
Port.....	72	71	71	74	72	72
Water.....	154	152	155	151	145	135
Fire.....	395	404	410	405	413	416
Sewer.....	64	61	59	58	61	54
Metropolitan.....	2	2	2	2	2	2
Park.....	2	2	2	2	1	1
Flood.....	3	3	3	2	2	1
Flood Zone.....	12	12	12	13	14	14
Hospital.....	47	48	48	48	49	50
Airport.....	2	2	2	2	2	2
Ferry.....	1	1	1	1	1	1
Cemetery.....	87	87	92	93	95	96
Animal Pest.....	1	1	1	1	1	0
Mosquito Control..	7	7	7	7	7	8
Park-Recreation...	18	20	24	26	31	33
Emergency Medical.	0	0	0	3	5	6
Totals.....	1,578	1,579	1,594	1,587	1,598	1,582
Tax Code Areas....	3,314	3,244	3,265	3,000	3,052	3,022

TABLE 17

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQENCY

Amounts by County for Calendar 1981

County	Current Taxes		Delinquent Taxes	
	1981 Tax Roll	Collections	Due Jan. 1, 1981	Collections
Adams	$ 5,449,900	$ 4,977,858	$ 1,041,899	$ 658,766
Asotin	3,093,335	2,956,751	271,713	162,665
Benton	25,935,229	24,132,565	2,748,780	1,146,600
Chelan	11,941,995	11,338,902	1,150,974	547,813
Clallam	11,695,541	10,933,821	1,402,013	686,962
Clark	49,552,629	44,698,633	7,418,799	2,595,408
Columbia	1,576,942	1,456,572	207,790	62,519
Cowlitz	27,132,526	25,921,800	2,056,713	853,381
Douglas	5,495,495	5,108,530	1,007,375	422,079
Ferry	944,674	818,565	204,091	79,063
Franklin	12,055,339	10,445,587	2,621,525	1,397,394
Garfield	1,403,185	1,377,801	73,254	35,183
Grant	13,253,029	11,815,902	3,310,106	1,799,771
Grays Harbor	17,493,583	15,929,011	2,732,466	1,069,128
Island	10,729,900	9,727,284	1,924,631	944,517
Jefferson	5,566,274	5,204,108	809,474	355,811
King	418,718,016	400,732,304	28,046,089	16,177,783
Kitsap	31,673,105	28,974,274	4,563,022	2,216,939
Kittitas	5,860,683	5,402,831	1,083,205	348,688
Klickitat	4,951,041	4,604,441	456,012	209,286
Lewis	13,277,531	12,571,481	1,831,720	776,442
Lincoln	4,640,464	4,469,305	349,563	166,644
Mason	8,942,214	7,977,792	1,577,381	722,011
Okanogan	6,954,175	6,180,399	1,533,738	720,645
Pacific	4,890,412	4,309,927	1,468,822	695,964
Pend Oreille	2,340,004	2,014,732	430,334	177,111
Pierce	112,759,410	105,448,070	14,310,811	7,851,770
San Juan	5,236,476	4,664,658	1,333,901	604,902
Skagit	19,002,619	17,766,645	2,226,060	1,146,384
Skamania	2,052,702	1,959,527	236,110	103,864
Snohomish	86,912,160	81,603,836	8,549,946	3,906,960
Spokane	70,841,697	67,796,093	5,524,224	2,428,753
Stevens	5,823,241	5,568,346	517,836	265,850
Thurston	31,973,279	28,732,190	5,715,615	2,952,051
Wahkiakum	759,629	699,146	87,842	47,453
Walla Walla	12,384,769	12,072,940	543,101	293,631
Whatcom	32,250,648	29,671,539	4,880,564	2,171,655
Whitman	10,019,444	9,525,813	974,742	470,618
Yakima	34,509,295	32,868,259	2,822,225	1,429,045
TOTAL	$1,130,092,590	$1,062,458,238	$118,044,466	$58,701,489

TABLE 17, Cont.

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQENCY

Amounts by County for Calendar 1981

Total Current and Delinquent Taxes				Collections as % of Current Roll
Due Jan. 1, 1981	Collections	Net Changes During 1981	Unpaid Dec. 31, 1981	
$ 6,491,799	$ 5,636,623	$+ 1,941	$ 857,117	103.4%
3,365,048	3,119,415	- 5,317	240,316	100.8
28,684,010	25,279,165	---	3,404,845	97.5
13,092,969	11,886,716	- 11,732	1,194,521	99.5
13,097,554	11,620,784	+ 34,576	1,511,346	99.4
56,971,427	47,294,041	+ 166,378	9,843,764	95.4
1,784,731	1,519,090	- 5,395	260,246	96.3
29,189,240	26,775,181	- 34,435	2,379,624	98.7
6,502,871	5,530,609	- 307,784	664,478	100.6
1,148,765	897,628	+ 22,603	274,740	95.0
14,676,864	11,842,981	- 7,474	2,826,409	98.2
1,476,439	1,412,984	+ 818	64,273	100.7
16,563,135	13,615,673	+ 64,971	3,012,433	102.7
20,226,050	16,998,140	- 26,455	3,201,455	97.2
12,654,532	10,671,801	+ 341,126	2,323,857	99.5
6,375,748	5,559,919	- 27,832	787,997	99.9
446,764,104	416,910,087	-2,352,675	27,501,342	99.6
36,236,126	31,191,213	+ 26,680	5,071,593	98.5
6,943,889	5,751,520	+ 106,940	1,299,309	98.1
5,407,053	4,813,727	+ 1,693	595,019	97.2
15,109,252	13,347,924	- 35,646	1,725,682	100.5
4,990,027	4,635,949	+ 14,696	368,774	99.9
10,519,596	8,699,804	+ 49,456	1,869,248	97.3
8,487,913	6,901,043	+ 5,457	1,592,327	99.2
6,359,234	5,005,891	- 7,140	1,346,203	102.4
2,770,338	2,191,843	+ 3,763	582,258	93.7
127,070,221	113,299,840	- 98,377	13,672,004	100.5
6,570,377	5,269,561	+ 2,201	1,303,017	100.6
21,228,679	18,913,029	+ 111,687	2,427,337	99.5
2,288,812	2,063,391	+ 65,090	290,511	100.5
95,462,107	85,510,796	+ 322,888	10,274,199	98.4
76,365,921	70,224,846	+ 451,119	6,592,194	99.1
6,341,076	5,834,176	+ 102,936	609,836	100.2
37,688,894	31,684,241	+ 10,006	6,014,659	99.1
847,471	746,599	+ 736	101,608	98.3
12,927,871	12,366,571	+ 25,099	586,399	99.9
37,131,212	31,843,194	- 307,193	4,980,825	98.7
10,994,185	9,996,431	+ 80,889	1,078,643	99.8
37,331,519	34,297,304	+ 141,141	3,175,356	99.4
$1,248,137,059	$1,121,159,730	$-1,072,565	$125,904,764	99.2

TABLE 18

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQENCY

Statewide Totals, 1935-1981

Year	Current Taxes		Delinquent Taxes	
	Roll	Collections	Due Jan. 1	Collections
1981.....	$1,130,092,590	$1,062,458,238	$118,044,466	$58,701,489
1980.....	1,007,542,305	947,179,997	101,607,218	43,669,528
1979.....	1,065,191,076	1,009,889,826	96,337,881	55,709,039
1978.....	1,004,437,012	957,740,389	80,651,919	39,911,982
1977.....	922,595,258	883,696,858	77,285,723	35,540,130
1976.....	727,966,021	693,953,609	80,141,746	35,183,058
1975.....	807,696,756	766,463,520	71,920,968	30,026,271
1974.....	716,468,599	676,602,111	65,427,040	27,227,388
1973.....	674,073,294	641,132,122	62,643,342	28,498,186
1972.....	648,280,044	609,566,692	53,528,960	23,065,811
1971.....	623,102,884	585,199,988	40,557,101	16,760,878
1970.....	533,352,149	508,000,355	30,180,508	12,820,182
1969.....	465,339,018	446,363,167	23,858,047	10,518,646
1968.....	395,917,731	381,253,034	20,903,851	10,306,670
1967.....	338,785,756	326,443,528	18,582,477	9,756,817
1966.....	285,494,797	276,229,474	17,208,511	7,883,251
1965.....	267,926,402	258,818,324	15,971,601	7,763,864
1960.....	176,009,580	169,396,853	10,152,998	4,633,012
1955.....	116,882,542	112,998,479	7,086,396	3,568,268
1950.....	86,659,296	82,038,204	6,232,684	2,115,157
1945.....	46,092,054	44,393,091	4,904,694	2,115,157
1940.....	41,425,682	37,937,552	21,680,587	8,065,291
1935.....	48,283,672	39,185,275	43,151,103	13,619,763

TABLE 18, Cont.

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQENCY

Statewide Totals, 1935-1981

Total Current & Delinquent Taxes				Total Collections as % of Current Roll
Due Jan. 1	Collections	Net Changes	Unpaid Dec. 31	
$1,248,137,059	$1,121,159,730	$-1,072,565	$125,904,764	99.2%
1,109,149,521	990,849,528	- 138,777	118,161,216	98.3%
1,161,528,959	1,065,598,868	+5,677,126	101,607,217	100.0
1,085,088,931	997,652,372	+8,936,536	96,373,095	99.3
999,880,976	919,236,989	- 62,122	80,581,865	99.6
808,107,944	728,136,672	-2,686,464	77,284,808	100.0
879,617,726	796,489,797	-3,068,774	80,059,155	98.6
781,895,637	703,829,501	-6,145,167	71,920,969	98.2
736,716,638	669,630,303	-1,728,952	65,357,383	99.3
701,809,001	632,632,511	-6,624,753	62,551,737	97.6
663,659,986	601,960,872	-8,083,080	53,616,034	96.6
563,532,655	502,820,536	-2,383,976	40,328,143	97.6
489,197,069	456,881,815	-2,095,720	30,219,534	98.2
416,821,594	391,559,710	-1,389,486	23,872,398	98.9
357,368,235	336,200,345	- 279,856	20,888,035	99.2
302,703,312	284,112,727	+ 77,785	18,668,370	99.5
283,898,002	266,582,191	- 147,695	17,168,115	99.5
186,162,578	174,029,865	- 643,248	11,489,465	98.9
123,968,938	116,566,747	- 28,038	7,374,153	99.7
91,891,980	85,387,420	- 192,509	6,312,051	99.7
50,996,748	46,508,248	- 73,889	4,414,611	100.9
63,106,269	46,002,843	-1,138,890	15,964,536	111.0
91,434,775	52,805,038	---	38,629,737	109.4

TABLE 19

INDICATED PROPERTY TAX RATIOS BY COUNTY

By Assessment Years, 1977-1982

County	1977	1978	1979	1980	1981	1982
Adams	82.8	88.3	93.5	90.3	94.8	92.5
Asotin.....	80.0	74.1	70.1	71.6	72.6	79.0
Benton.....	82.7	83.7	79.1	84.1	94.6	89.9
Chelan.....	76.0	75.3	72.9	73.1	77.2	82.5
Clallam.....	77.5	73.2	71.0	75.6	81.6	89.7
Clark.....	91.1	85.0	80.0	78.1	86.6	94.6
Columbia.....	75.9	66.2	73.9	74.8	71.8	80.8
Cowlitz.....	87.4	84.5	84.4	85.6	90.4	93.5
Douglas.....	72.8	64.3	76.1	81.4	80.3	88.0
Ferry.....	61.3	68.9	81.9	73.7	85.2	94.6
Franklin.....	79.6	78.6	79.8	90.6	89.0	90.1
Garfield.....	59.6	43.1	98.3	95.9	91.0	91.8
Grant.....	73.0	70.2	70.3	75.2	76.2	83.9
Grays Harbor....	95.6	76.8	75.3	79.0	84.3	90.0
Island.....	71.3	76.0	76.0	70.8	83.1	86.3
Jefferson.....	80.2	82.2	82.9	87.0	91.0	92.1*
King.....	90.2	75.0	67.7	97.5	89.5	94.8*
Kitsap.....	89.4	86.5	83.0	81.6	85.5	91.0
Kittitas.....	88.2	83.4	87.4	83.8	92.3	91.3
Klickitat.....	80.2	66.7	66.4	65.8	72.7	81.5
Lewis.....	83.7	80.8	80.3	78.0	77.0	91.8
Lincoln.....	95.2	91.3	95.3	93.9	92.4	92.9
Mason.....	80.8	73.9	78.4	64.2	76.4	87.3
Okanogan.....	77.4	75.6	69.1	71.5	78.1	77.6
Pacific.....	85.4	84.2	76.4	75.0	73.5	79.9
Pend Oreille....	73.1	67.2	70.9	66.6	70.3	76.2
Pierce.....	89.5	79.1	67.5	77.3	72.5	93.4
San Juan.....	70.3	76.1	79.3	72.0	82.0	94.5
Skagit.....	81.5	80.9	81.6	84.2	87.5	93.1*
Skamania.....	86.8	87.0	83.5	83.1	87.0	89.7
Snohomish.....	86.2	85.4	82.0	85.0	91.2	91.1
Spokane.....	77.2	77.4	74.7	71.9	77.3	82.3
Stevens.....	75.3	80.7	76.1	78.9	76.5	83.0
Thurston.....	87.4	85.3	83.5	81.9	88.8	93.7
Wahkiakum.....	87.0	86.1	78.7	75.2	80.5	78.9
Walla Walla.....	77.3	76.1	79.2	79.0	86.2	82.9
Whatcom.....	76.9	77.2	72.8	72.6	78.2	84.4
Whitman.....	71.0	87.6	94.3	86.3	80.1	79.4
Yakima.....	78.7	76.5	76.9	81.5	86.1	87.6*
STATEWIDE.....	85.2	78.3	74.0	85.7	85.4	91.4

*The component ratios (real and/or personal property) were under appeal to the State Board of Tax Appeals at press time and decisions affecting them had not been released. Any change will affect the indicated ratio for those counties.

TABLE 20

PROPERTY TAX RATIOS BY COUNTY

Real, Personal and Combined Indicated Ratios
Assessment Years, 1981-1982

County	Real Property		Personal Property		Combined Indicated	
	1981	1982	1981	1982	1981	1982
Adams	95.2	93.9	93.4	88.6	94.8	92.5
Asotin	70.2	77.0	93.4	96.1	72.6	79.0
Benton	94.5	88.9	95.4	95.2	94.6	89.9
Chelan	76.1	81.8	81.9	85.9	77.2	82.5
Clallam	79.8	89.1	91.2	93.1	81.6	89.7
Clark	84.7	94.2	100.0	97.2	86.6	94.6
Columbia	67.1	78.4	90.7	93.6	71.8	80.8
Cowlitz	90.2	93.3	91.8	94.9	90.4	93.5
Douglas	80.6	88.4	80.1	85.0	80.3	88.0
Ferry	82.5	95.8	100.0	89.1	85.2	94.6
Franklin	86.9	87.6	97.0	100.0	89.0	90.1
Garfield	93.2	92.7	83.4	89.0	91.0	91.8
Grant	73.2	81.4	88.4	92.1	76.2	83.9
Grays Harbor	83.1	88.2	88.5	96.0	84.3	90.0
Island	82.3	85.4	96.2	99.9	83.1	86.3
Jefferson	88.1	90.6	99.3	97.6*	91.0	92.1*
King	87.8	94.3*	100.0	98.2	89.5	94.8*
Kitsap	84.6	90.7	95.4	95.6	85.5	91.0
Kittitas	91.8	90.5	94.6	95.3	92.3	91.3
Klickitat	68.7	80.4	95.1	86.6	72.7	81.5
Lewis	71.3	89.1	91.8	100.0	77.0	91.8
Lincoln	92.0	91.0	93.8	99.3	92.4	92.9
Mason	74.3	86.4	96.8	96.5	76.4	87.3
Okanogan	75.7	74.9	89.7	93.1	78.1	77.6
Pacific	70.8	77.9	94.0	95.1	73.5	79.9
Pend Oreille	68.2	74.6	90.7	91.4	70.3	76.2
Pierce	69.6	92.8	95.2	98.0	72.5	73.4
San Juan	81.4	94.5	97.4	95.1	82.0	94.5
Skagit	85.6	93.6	93.9	91.3*	87.5	93.1*
Skamania	82.6	87.0	95.0	95.4	87.0	89.7
Snohomish	89.8	89.5	97.1	98.1	91.2	91.1
Spokane	74.2	79.9	95.4	95.5	77.3	82.3
Stevens	70.5	79.3	98.3	94.8	76.5	83.0
Thurston	88.1	93.4	94.2	96.2	88.8	93.7
Wahkiakum	79.5	75.6	83.8	92.2	80.5	78.9
Walla Walla	84.6	81.1	95.0	92.5	86.2	82.9
Whatcom	76.8	82.7	84.5	92.7	78.2	84.4
Whitman	77.3	77.8	93.4	85.0	80.1	79.4
Yakima	84.5	86.4	93.7	92.8*	86.1	87.6*
STATEWIDE	83.6	90.5	95.9	96.4	85.4	91.4

*These ratios under appeal to State Board of Tax Appeals at press time and decisions affecting them had not been released. Any change will affect the combined indicated ratio for those counties.

LOCAL AND STATE-ASSESSED PROPERTY VALUATIONS

Summary and Analysis of 1982 Property Valuations

Table 21 - 1982 Assessed Valuation of Lands and Improvements; Locally Assessed Property by County

Table 22 - 1982 Valuation of Current Use Land by County; Agricultural, Timber and Open Space Lands Approved for Current Use Assessment

Table 23 - 1982 Valuation of Forest Land; Privately-Owned Classified and Designated Forest Land by County

Table 24 - Other 1982 Property Valuation Statistics; Timber Roll, Valuation of Reforestation Lands; and Senior Citizens Exempt Property

Table 25 - 1982 Assessed Valuation of Personal Property by County

Table 26 - Assessed Valuation of Personal Property by Category; Comparison of 1981 and 1982 Values

Table 27 - 1982 Assessed and Actual Value of All Taxable Property and Computation of 1982 State Property Tax Levy

---

1982 PROPERTY VALUATION

Every year in August, the Department of Revenue receives a detailed reporting of the locally assessed real and personal property values from each county assessor. The Department examines the information and equalizes the reported locally assessed values for purposes of calculating the state levy for schools by adjusting the local values to their true and fair value as required by RCW 84.48.080. Data on locally assessed real and personal property are published in Tables 21 through 26 of this report pursuant to the same statute. The computation of the state levy is illustrated in Table 27.

Real Property (Table 21)

The total value of taxable real property was $119.74 billion, increasing $17.75 billion or 17.4 percent from 1981. Most of this resulted from revaluation of existing parcels; $14.28 billion accounting for 80.4 percent of the real property gain. New construction and improvements to property (including mobile homes) accounted for $3.60 billion more. Revaluation efforts in two counties, King, $6.05 billion and Pierce $2.91 billion represented 62.7 percent of the statewide revaluation increase. Revaluation increases by Snohomish, $898.3 million; Spokane, $575.2 million; Clark $507.3 million; Kitsap, $422.0 million; Whatcom, $343.9 million and Yakima, 302.9 million totalled $3.05 billion. Together, these eight counties revaluation efforts amounted to $12.01 billion or 84.1 percent of total revaluation and 67.7 percent of the total real property increase. In 30 counties, at least two-thirds of their real property value increase was attributable to revaluation.

In three counties, King, Snohomish, and Pierce, new construction added $2.20 billion, or 61.0 percent of the statewide new construction value and to the real property assessment rolls. Statewide, new construction increased $114.3 million or 3.3 percent from 1981. The King County increase of $361.4 million along with modest increases in 15 other counties were sufficient to offset decreases in the other 23 counties. Most of the new construction activity involved commercial-industrial facilities.

Statewide eight counties had relative increases greater than the statewide average while another 16 counties increased their real property value by at least 10 percent. Pierce County led with a 41.4 percent increase, followed by Klickitat, up 28.1 percent; Mason gained 26.3 percent; San Jaun, 21.3 percent and Lewis, 21.0 percent.

Current Use Assessments (Table 22)

The State Constitution permits valuation of farm, timber and open space lands on the basis of current use rather than highest and best use. With the addition of Stevens County in 1982, all 39 counties are presently participating in the current use program. In 1982 there were 37,031 agreements in operation covering a total of 9,294,327 acres with the acreage distribution as follows: Farm and agricultural, 9,233,749 acres; open space, 29,192 acres; and timberland 31,386 acres. The acreage increased only 129,440 acres or 1.4 percent from 1981, the smallest annual increase since 1974-75. The true and fair value of these lands was $5.71 billion and the current use value was $1.80 billion. The reduction of $3.91 billion value should result in an estimated $21.10 million savings in regular levies due in 1983.

Forest Lands (Table 23)

Privately owned forest land that is either classified by the assessor or designated as such upon approval of the landowner's request totalled 6,433,343 acres with a total value of $446.3 million. While the acreage increased 40,772 acres, the value declined $29.4 million or 6.2 percent. In 1982 the uniform forest land grading system was instituted statewide and the statutory land values were also set in place. These factors contributed significantly to the overall value decline and

was reflected by the 1982 per acre value of $69 as opposed to $74 in 1981.

Other Real Property Values (Table 24)

While timber is exempt from property taxes it is subject to a 6.5 percent excise tax imposed upon the harvester value. However, 80 percent of the 1977 timber roll (shown in column 1) is used to distribute timber tax revenue to local governments.

Reforestation lands are valued at $16 per acre in Western Washington and $8 per acre in Eastern Washington per RCW 84.28.090. In 1982 reforestation lands totalled 535,590 acres with a value of $8.4 million.

Qualified senior citizen or disabled retired homeowners with income of $10,000 or less are entitled to a property tax exemption from regular levies on the first $15,000 of residence value. In 1982, $852.0 million value was exempted from regular levies due in 1983 with an estimated $5.81 million savings or just under $94 per applicant for 62,068 participants. This impact does not result in any revenue loss to the taxing district, but is shifted to other taxpayers in slightly higher property taxes. The impact of the special levy portion of the senior citizens exemption for those with income of $14,000 or less is also shifted to all other taxpayers.

Data on the three year exemption for improvements to existing single family residences are not included in the tables due to minimal participation in the program. In 1982 1,189 applications were approved with a total exempted value of $15.6 million. The average value of each remodeling was $13,140.

Personal Property (Tables 25 and 26)

Note: At press time a corrected personal property valuation listing was received from one of the counties increasing the statewide value by $9.1 million, affecting two categories, one considerably. It was decided not to change the tables, but to include the corrected values in the narrative.

The reported total value of taxable personal property was $18.20 billion, up $1.79 billion or 10.9 percent from 1981. Nearly 80 percent of the increase, $1.42 billion occurred in King, Snohomish and Pierce Counties. There were 11 counties with relative increases ahead of the statewide average, but there were also 10 counties experiencing declines; of these, six had losses of four percent or more. The relative leaders were Grant, up 31.5 percent and Kitsap, up 25.5 percent and were the only counties whose gains were at least 20 percent. The statewide gain of 10.9 percent was the smallest in relative terms since 1977-78 and was also the lowest value gain since that time. The decline in economic activity was evidenced in the smaller gains that were recorded.

The taxable value of livestock declined $39.6 million or 47.0 percent from 1981. This was slightly behind the scheduled 50 percent decline as the full market value increased $25.4 million or 6.0 percent to $446.8 million. In 1983 the value of livestock will be fully exempt from taxes due in 1984 and subsequent years. The taxable value of other agricultural products decreased $0.3 million or 46.1 percent as the agricultural producers phase-out reached the last year with values subject to taxation. The decline was also slightly less than the scheduled 50 percent decrease as the full market value increased nearly $0.3 million to almost $3.9 million. The impact of the phase out on agricultural inventories should result in an estimated $2.77 million regular levy savings on taxes due in 1983.

The value of machinery used on farms, in factors, mines, mills and forests represented $6.26 billion or 34.4 percent of statewide personal property value. Their value increased $772.4 million or 14.1 percent from 1981.

Business inventory values, reflecting the slowdown in economic activity increased $614.0 million on 8.2 percent from 1981. This represented 44.6 percent of total personal property and 5.7 percent of the tax base. According to the inventory tax

credit program schedule, 1983 will be the last year property taxes will be paid on inventory items. An estimated $55.69 million in regular levies will be paid in 1983, the final year inventories are subject to property taxes.

Supplies and materials used by commercial establishments increased $271.2 million or 42.2 percent. Value increases in King and Snohomish counties totalling $214.3 million represented 79.0 percent of the statewide gain.

Among the other personal property categories the following was noted: Intracounty public utility value increased $1.5 million or 7.2 percent to $22.1 million; mobile homes increased $139.2 million or 13.0 percent with $101.3 million or 72.7 percent of this gain occurring in Grant, King, Pierce, Snohomish and Thurston counties; taxable improvements on exempt property gained a modest $16.1 million or 4.5 percent; boats, shops, and vessels used in both private and commercial activities increased $113.9 million or 41.8 percent; and all other personal property decreased $100.2 million or 10.2 percent.

State Levy Computation (Table 27)

Unlike local property tax levies that are imposed by local taxing districts on the basis of locally determined values, the state levy for schools is required by law to be levied on the full value of taxable real and personal property. This is accomplished by adjusting the locally-assessed values and the equalized (assessed) values of the state assessed public service companies (utilities) by the real and personal property ratios for each county to obtain the actual value. The 1982 total actual value for state levy purposes was $156.89 billion, an increase of $12.49 billion or 8.6 percent over 1981.

Since 1979 this levy has been subject to the 106 percent limitation on the growth of regular levies. The 1982 levy was limited in its increase by the two-step procedure contained in this limitation. The amount of the 1981 levy was first increased by 6 percent; then the increase in value resulting from new construction and improvements throughout the state and the increase in value of state assessed utilities was multiplied by the 1981 levy rate. The sum of these amounts determined the amount of the 1982 state levy. This figure was then divided by the total actual value to calculate the statewide levy rate for 1982; the result was $2.809 per $1000 of actual value. The levy rate was then multiplied by each county's actual value to establish the dollar amount of state levy each county must collect in 1983.

The total amount of the 1982 state levy was $440.72 million, an increase of 9.0 percent over 1981. Had the 106 percent limitation not been in effect, the 1982 state levy would have been $564.8 million. Thus, Washington taxpayers will save approximately $124.09 million in 1983 as a result of this limit on the state school levy.

In part 3, column 3 of Table 27, the local tax rate is shown for each county. This is the approximate rate which will apply to each county's local tax base in order to raise the amount of the state levy. These local tax rates vary inversely with the property tax ratios used to determine the market value of taxable property. They range from a high of $3.686 per $1,000 of locally-assessed value in Pend Oreille County to a low of $2.961 in King County. The statewide average was $3.073 per $1,000 of locally-assessed value, which was down nearly 21 cents or 6.4 percent from last year's rate of $3.282.

The total taxable value of locally and state assessed property was $143.41 billion, increasing $20.17 billion or 16.4 percent from 1981. Most of the tax base increase was attributable to revaluation of existing real property, $14.28 billion (70.8 percent) while new construction (including mobile homes) added $3.60 billion, contributing to 17.9 percent of the gain. Only seven counties had relative increases ahead of the statewide gain: Pierce, 37.5 percent; Mason, 23.6 percent; Klickitat, 21.9 percent; and San Juan, 20.2 percent were the leaders along with Island, King and Kitsap.

TABLE 21

1982 ASSESSED VALUATION OF LANDS AND IMPROVEMENTS

Locally Assessed Property by County

County	Unincorporated Areas			Cities & Towns	Total Taxable Value of Land & Improvements[2]
	Unplatted Lands[1]	Platted Lands	Total		
Adams	$ 331,750,475	$ 11,658,350	$ 343,408,825	$ 118,204,671	$ 461,613,496
Asotin	41,212,945	110,081,535	151,294,480	96,029,708	247,324,188
Benton	536,993,360	359,694,250	896,687,610	1,919,549,700	2,816,237,310
Chelan	300,514,847	244,813,945	545,328,792	491,320,270	1,036,649,082
Clallam	823,007,839	260,615,213	1,084,223,052	314,698,275	1,402,921,327
Clark	1,707,260,456	1,795,032,593	3,502,293,049	1,582,768,157	5,085,061,206
Columbia	92,403,090	1,046,960	93,450,050	30,516,830	123,966,880
Cowlitz	1,514,052,478	219,067,572	1,733,121,050	941,137,336	2,674,258,386
Douglas	197,697,140	231,543,460	429,240,600	101,876,740	531,117,340
Ferry	81,937,361	19,737,747	101,675,108	15,203,861	116,878,969
Franklin	303,590,060	264,585,951	568,176,011	382,502,800	950,678,811
Garfield	64,034,345	---*	64,034,345	19,377,461	83,411,806
Grant	201,798,080	500,726,070	702,524,150	362,739,324	1,065,263,474
Grays Harbor	377,444,214	210,020,494	587,464,708	978,695,224	1,566,159,932
Island	633,441,109	691,691,143	1,325,132,252	231,302,918	1,556,435,170
Jefferson	500,351,254	---*	500,351,254	186,791,303	687,142,557
King	5,089,758,658	10,835,765,779	15,925,524,437	31,469,865,409	47,395,389,846
Kitsap	1,578,458,461	1,355,807,925	2,934,266,386	1,012,811,197	3,947,077,583
Kittitas	269,254,490	89,886,910	359,141,400	186,365,460	545,506,860
Klickitat	343,250,155	33,740,100	376,990,255	98,606,350	475,596,605
Lewis	616,901,905	114,594,850	731,496,755	406,398,150	1,137,894,905
Lincoln	222,739,650	11,121,010	233,860,660	76,210,010	310,070,670
Mason	460,527,650	508,408,435	968,936,085	184,726,235	1,153,662,320
Okanogan	338,544,924	85,114,619	423,659,543	216,804,345	640,463,888
Pacific	173,694,570	154,195,195	327,889,765	120,623,385	448,513,150
Pend Oreille	96,139,354	53,787,012	149,926,366	36,479,199	186,405,565
Pierce	2,584,865,829	3,434,169,601	6,019,035,430	5,095,451,051	11,114,486,481
San Juan	836,162,061	---*	836,162,061	70,733,285	906,895,346
Skagit	763,613,645	295,135,019	1,058,748,664	897,664,975	1,956,413,639
Skamania	140,884,454	---*	140,884,454	29,167,260	170,051,714
Snohomish	1,883,192,950	3,310,015,085	5,193,208,035	5,076,415,330	10,269,623,365
Spokane	863,472,430	2,073,491,875	2,936,964,305	3,324,492,870	6,261,457,175
Stevens	314,002,665	103,887,460	417,890,125	126,897,470	544,787,595
Thurston	1,867,558,880	---*	1,867,558,880	1,441,384,086	3,308,942,966
Wahkiakum	62,588,340	---*	62,588,340	7,594,950	70,183,290
Walla Walla	604,252,239	133,636,141	737,888,380	441,936,216	1,179,824,596
Whatcom	1,229,783,980	680,234,840	1,910,018,820	1,447,178,545	3,357,197,365
Whitman	354,000,810	---*	354,000,810	282,906,560	636,907,370
Yakima	112,549,967	611,931,137	1,737,424,104	1,576,761,753	3,314,185,857
STATE TOTAL	$29,527,231,120	$28,805,238,276	$58,332,469,396	$61,404,188,689	$119,736,658,085

*Value included in preceding column.

[1]Includes forest lands, reforestation, and current use (open space) assessments at current use values.

[2]Excludes value not subject to regular property tax levies due to senior citizen exemption (up to $15,000 for those with income of $10,000 or less).

TABLE 22

1982 VALUATION OF CURRENT USE LAND BY COUNTY

Agricultural, Timber and Open Space Lands
Approved for Current Use Assessment

County	Applications In Effect On 1/1/1982	Acres[1]	True and Fair Value	Current Use Value	Difference
Adams	1,564	897,504	$ 377,504,390	$ 120,183,470	$ 257,320,920
Asotin	210	258,300	48,909,560	14,162,600	34,746,960
Benton	574	479,686	260,716,500	103,872,400	156,844,100
Chelan	6	713	222,864	97,937	124,927
Clallam	519	22,932	67,968,475	8,229,510	59,738,965
Clark	2,332	85,802	284,912,051	12,054,110	272,857,941
Columbia	369	282,366	122,466,810	55,069,340	67,397,470
Cowlitz	247	11,585	19,080,964	3,361,392	15,719,572
Douglas	4,822	857,481	186,958,930	85,800,100	101,158,830
Ferry	133	37,513	10,705,853	1,726,960	8,978,893
Franklin	2,108	407,636	228,998,280	105,103,600	123,894,650
Garfield	548	320,460	150,117,150	49,170,945	100,946,205
Grant	5	826	1,316,630	1,064,906	251,724
Grays Harbor	240	19,520	21,813,460	5,954,161	15,859,299
Island	288	14,694	41,480,588	5,131,881	36,348,707
Jefferson	121	4,652	9,403,825	1,905,070	7,498,755
King	727	30,143	162,853,700	26,801,384	136,052,316
Kitsap	108	3,630	16,558,665	4,964,930	11,593,735
Kittitas	621	200,337	129,802,430	36,501,830	93,300,600
Klickitat	496	330,024	52,096,335	20,322,225	31,774,110
Lewis	698	47,155	39,408,360	10,102,550	29,305,810
Lincoln	2,654	1,289,530	499,923,520	152,813,170	347,110,350
Mason	220	10,304	16,397,490	2,480,965	13,916,525
Okanogan	1,028	542,710	120,216,921	24,380,934	95,835,987
Pacific	101	11,701	13,828,915	5,088,100	8,740,845
Pend Oreille	143	19,586	6,233,443	1,362,005	4,871,438
Pierce	913	39,722	114,872,637	21,661,619	93,211,018
San Juan	233	13,783	54,957,353	7,025,457	47,931,896
Skagit	2,287	107,899	325,034,303	84,598,990	240,435,313
Skamania	112	4,091	8,517,840	1,533,956	6,983,884
Snohomish	930	54,752	136,687,895	32,892,960	103,794,935
Spokane	1,993	508,853	251,216,665	75,399,670	175,816,975
Stevens	3	62	70,165	13,840	56,325
Thurston	1,289	38,994	60,137,600	6,711,585	53,426,015
Wahkiakum	73	5,171	3,912,270	1,965,470	1,946,800
Walla Walla	1,206	625,576	328,235,485	178,637,395	149,598,090
Whatcom	2,391	109,808	266,743,690	76,163,720	190,579,970
Whitman	2,287	1,251,641	813,904,910	225,527,560	583,377,350
Yakima	2,432	347,183	456,397,000	230,594,767	225,802,324
STATE TOTAL	37,031	9,294,327	$5,710,583,922	$1,800,433,393	$3,910,150,529

[1]Acreage, as reported, is prior to any change ordered by the Boards of Equalization.

TABLE 23

1982 VALUATION OF FOREST LAND

Privately-Owned Classified and Designated
Forest Land by County

County	Classified		Designated		Total
	Acres[1]	Value	Acres[1]	Value	
Adams	---	$ ---	---	$ ---	$ ---
Asotin	20,738	310,750	---	---	310,750
Benton	---	---	---	---	---
Chelan	112,902	1,508,719	---	---	1,508,719
Clallam	280,358	21,183,032	17,939	1,470,300	22,653,332
Clark	32,859	3,312,140	45,421	4,754,910	8,067,050
Columbia	24,168	638,030	1,327	33,160	671,190
Cowlitz	472,846	44,795,975	1,504	167,460	44,963,435
Douglas	---	---	---	---	---
Ferry	133,453	1,812,687	---	---	1,812,687
Franklin	---	---	---	---	---
Garfield	1,489	31,280	30	760	32,040
Grant	---	---	---	---	---
Grays Harbor	542,159	51,200,517	16,232	1,595,464	52,795,981
Island	3,243	232,085	13,524	1,045,260	1,277,345
Jefferson	169,045	13,166,635	14,700	1,144,925	14,311,560
King	238,725	16,958,113	107,859	9,358,045	26,316,158
Kitsap	12,862	1,238,500	32,419	2,970,010	4,208,510
Kittitas	273,839	5,509,020	12,483	369,600	5,878,620
Klickitat	247,532	13,316,475	230	4,395	13,320,870
Lewis	687,811	66,380,750	---	---	66,380,750
Lincoln	---	---	401	10,390	10,390
Mason	65,212	5,926,930	49,808	4,243,020	10,169,950
Okanogan	76,226	2,006,750	16,746	446,495	2,453,245
Pacific	411,314	42,221,555	8,366	731,515	42,953,070
Pend Oreille	117,852	3,467,358	87,891	2,845,088	6,312,446
Pierce	159,046	13,301,275	67,669	6,748,115	20,049,390
San Juan	---	---	16,063	1,148,993	1,148,993
Skagit	243,909	19,779,660	11,585	1,006,110	20,785,770
Skamania	137,300	9,469,871	1,334	114,186	9,584,057
Snohomish	119,943	8,981,020	36,603	4,209,740	13,190,760
Spokane	---	---	74,178	2,721,220	2,721,220
Stevens	730,171	15,724,665	---	---	15,724,665
Thurston	49,836	4,398,375	72,338	6,993,615	11,391,990
Wahkiakum	108,179	11,999,780	460	47,390	12,047,170
Walla Walla	1,779	52,067	4,189	92,927	144,994
Whatcom	135,260	9,817,700	15,050	1,340,005	11,157,905
Whitman	---	---	---	---	---
Yakima	96,268	1,910,750	670	18,600	1,929,350
TOTAL	5,706,324	$390,652,664	727,019	$55,631,698	$446,284,362

[1]Acreage, where reported, is prior to any changes ordered by the County Boards of Equalization.

TABLE 24

OTHER 1982 PROPERTY VALUATION STATISTICS

Timber Roll, Valuation of Reforestation Lands, and Senior Citizens Exempt Property

County	Timber Roll 80% Value[1]	Reforestation Lands		Senior Citizens[2]	
		Acres	Value	Applicants	Exempted Value
Adams	$ ---	---	$ ---	150	$ 1,799,884
Asotin	1,100,168	---	---	529	7,159,390
Benton	---	---	---	1,107	15,170,260
Chelan	877,134	---	---	1,009	13,803,385
Clallam	78,553,396	16,457	263,957	991	13,709,944
Clark	12,478,193	126	2,000	2,888	38,757,712
Columbia	819,072	---	---	165	2,005,820
Cowlitz	277,594,089	45,240	723,936	1,552	20,512 279
Douglas	---	---	---	347	4,617,431
Ferry	2,682,870	---	---	123	1,570,050
Franklin	---	---	---	332	4,261,108
Garfield	218,831	---	---	55	706,190
Grant	---	---	---	822	9,911,891
Grays Harbor	114,280,966	137,744	2,203,902	1,551	21,549,085
Island	3,164,154	---	---	650	8,100,000
Jefferson	16,825,536	1,227	19,630	644	9,118,560
King	128,780,913	9,713	155,408	12,207	178,046,860
Kitsap	13,781,821	5,408	86,587	1,519	22,006,210
Kittitas	22,984,594	---	---	513	7,093,516
Klickitat	7,957,717	12,808	102,460	334	4,372,040
Lewis	422,688,000	35,929	574,870	1,441	19,485,150
Lincoln	12,700	---	---	193	2,227,860
Mason	18,850,310	170,573	2,727,040	605	8,447,630
Okanogan	679,598	---	---	811	10,432,034
Pacific	112,256,600	19,926	318,815	701	8,751,825
Pend Oreille	4,324,228	---	---	296	3,279,967
Pierce	137,655,402	45,451	727,110	7,091	100,009,593
San Juan	2,874,433	60	960	114	1,646,900
Skagit	29,109,099	---	---	1,531	20,684,905
Skamania	56,133,186	---	---	164	2,239,847
Snohomish	20,085,102	10,772	172,410	4,697	65,967,310
Spokane	1,452,872	---	---	7,284	97,060,460
Stevens	7,958,746	4,182	33,460	624	7,758,355
Thurston	29,466,502	19,874	318,030	1,674	22,584,787
Wahkiakum	25,883,740	---	---	85	945,040
Walla Walla	109,862	---	---	928	11,868,370
Whatcom	15,726,695	60	960	1,990	26,703,310
Whitman	---	---	---	382	3,805,150
Yakima	2,135,034	---	---	3,969	53,784,350
STATE TOTAL	$1,569,501,563	535,590	$8,431,535	62,068	$851,954,458

[1] Timber is not subject to property tax but the timber roll values are used for distribution of timber excise taxes to local government.

[2] Approved homeowners with income of $10,000 or less are exempted from regular property taxes on the first $15,000 of residential value and all special levies.

(Part 1 of 3)

TABLE 25

1982 ASSESSED VALUATION OF PERSONAL PROPERTY BY COUNTY

County	Livestock[1] (Full value)	Livestock (10% taxable value)	Other Farm Products[1] (Full value)	Other Farm Products (10% taxable value)	Farm Machinery and Equipment
Adams	$ 11,827,274	$ 1,182,891	$1,726,221	$ 172,625	$ 45,587,952
Asotin	3,031,580	303,158	---	---	3,149,313
Benton	14,597,300	1,459,730	---	---	35,050,500
Chelan	647,800	64,780	38,510	3,851	13,278,512
Clallam	3,385,660	338,566	---	---	1,850,294
Clark	12,360,250	1,236,025	---	---	14,055,320
Columbia	2,654,100	265,410	---	---	11,096,590
Cowlitz	2,593,640	259,364	14,500	1,450	1,285,663
Douglas	4,457,830	445,783	---	---	24,666,252
Ferry	3,450,758	345,096	---	---	1,325,386
Franklin	14,548,599	1,454,902	---	---	73,260,329
Garfield	3,297,200	329,720	---	---	9,953,403
Grant	36,439,133	3,643,913	1,421,025	142,103	79,531,161
Grays Harbor	10,861,850	1,086,185	197,150	19,715	4,375,375
Island	255,881	25,588	---	---	2,101,637
Jefferson	1,231,265	123,126	---	---	465,860
King	13,819,370	1,381,937	---	---	6,151,279
Kitsap	2,498,300	249,830	---	---	2,439,160
Kittitas	14,646,090	1,464,609	117,513	11,751	11,145,521
Klickitat	9,295,850	929,585	---	---	14,925,755
Lewis	15,085,500	1,508,500	---	---	11,820,250
Lincoln	11,353,274	1,135,456	---	---	43,853,320
Mason	526,400	52,640	---	---	1,025,270
Okanogan	19,156,200	1,915,620	---	---	23,235,150
Pacific	3,827,150	382,715	---	---	2,504,940
Pend Oreille	2,219,351	221,933	9,000	900	1,882,651
Pierce	13,741,050	1,374,105	---	---	5,462,978
San Juan	1,600,000	160,000	---	---	608,645
Skagit	19,420,800	1,942,080	---	---	15,939,165
Skamania	288,125	28,812	---	---	330,973
Snohomish	17,355,600	1,735,560	---	---	11,355,810
Spokane	9,884,250	988,425	---	---	27,572,230
Stevens	10,638,050	1,063,805	---	---	12,757,055
Thurston	10,600,500	1,060,050	---	---	6,174,183
Wahkiakum	2,834,420	283,350	---	---	1,462,330
Walla Walla	36,603,650	3,660,365	---	---	32,535,605
Whatcom	47,437,850	4,743,885	---	---	26,060,880
Whitman	21,633,200	2,163,320	---	---	73,675,700
Yakima	36,688,070	3,668,807	366,530	36,653	75,009,523
STATE TOTAL	$446,794,170	$ 44,679,626	$3,890,449	$ 389,048	$728,961,910

[1]Full value of livestock and other agricultural products is not included in the total assessed valuation. These items are assessed at 10% of their full value for taxes due in 1983.

TABLE 25, Cont.

1982 ASSESSED VALUATION OF PERSONAL PROPERTY BY COUNTY

County	Logging & Mining Machinery and Equipment	All Other Machinery & Equipment	Merchandise Held for Sale	Supplies and Materials (Not for Resale)	Intra-county Public Utility Property	Mobile Homes Not Permanently Attached to Land
Adams.....	$ ---	$ 16,211,774	$ 24,970,497	$ 545,667	$ ---	$ 11,410,400
Asotin.....	6,830	4,454,696	6,453,529	---	3,156,982	6,267,090
Benton.....	---	109,776,620	173,533,530	---	---	55,434,440
Chelan.....	19,450,826	67,069,659	65,466,868	9,694,469	---	13,791,401
Clallam.....	22,586,233	37,579,846	58,541,854	6,414,820	---	26,954,816
Clark.....	95,068,995	144,017,840	219,932,660	39,721,630	---	66,041,360
Columbia.....	55,320	1,211,500	3,185,160	5,980	---	987,900
Cowlitz.....	83,858,007	41,678,459	183,858,329	29,263,624	---	21,716,354
Douglas.....	1,554,420	9,107,250	14,228,633	46,776	---	10,330,241
Ferry.....	---	5,417,846	7,747,625	---	---	3,307,815
Franklin.....	---	39,859,953	86,157,052	1,321,065	---	18,642,972
Garfield.....	13,299	1,521,677	3,658,139	---	---	989,306
Grant.....	50,156,178	66,647,887	78,882,772	1,559,391	---	55,121,777
Grays Harbor..	63,666,020	31,404,505	110,158,470	11,893,415	893,915	21,767,035
Island.....	4,573,774	16,238,526	16,684,068	5,381,203	---	28,869,379
Jefferson.....	15,697,750	7,075,025	16,151,665	2,087,470	---	6,366,855
King.....	855,325,522	1,484,483,647	3,185,353,638	445,431,899	7,366	130,087,290
Kitsap.....	4,569,020	57,126,264	58,398,045	2,019,703	71,000	23,596,020
Kittitas.....	7,547,437	23,504,946	20,738,798	287,798	---	6,693,440
Klickitat.....	23,712,305	5,798,935	23,136,110	200,690	244,750	5,314,910
Lewis.....	54,001,850	26,348,550	74,785,550	4,174,200	---	13,685,790
Lincoln.....	5,286,093	5,516,305	12,799,583	---	---	5,078,234
Mason.....	24,356,285	13,905,485	42,265,340	8,500	---	9,057,545
Okanogan.....	9,212,734	26,517,169	29,796,044	1,383,386	---	16,282,415
Pacific.....	15,584,540	12,019,810	13,732,125	---	---	3,425,740
Pend Oreille..	2,510,973	3,984,279	6,499,054	44,392	---	1,934,979
Pierce.....	117,427,870	219,899,290	604,878,165	69,624,115	141,649	121,676,456
San Juan.....	2,058,290	4,582,527	4,746,420	2,100	---	2,275,110
Skagit.....	5,455,190	73,587,933	302,168,691	15,989,838	---	34,845,750
Skamania.....	15,909,715	1,859,284	9,883,941	583,931	---	3,745,751
Snohomish.....	249,345,490	320,302,860	1,405,480,400	175,958,180	---	119,802,320
Spokane.....	81,795,600	280,373,570	477,881,105	18,454,860	6,705,222	114,420,560
Stevens.....	26,623,980	8,216,450	13,465,695	39,560,915	---	17,216,785
Thurston.....	36,798,447	69,237,255	106,236,533	1,934,332	---	57,885,804
Wahkiakum.....	4,234,970	1,030,370	4,549,540	---	---	1,055,820
Walla Walla...	1,376,248	33,533,100	72,629,626	5,778,415	---	18,541,864
Whatcom.....	105,184,025	73,017,650	304,388,795	16,067,285	102,840	60,761,345
Whitman.....	---	9,540,830	20,466,170	---	---	5,945,410
Yakima.....	5,606,813	168,762,421	256,731,446	8,984,463	678,700	90,067,250
STATE TOTAL...	$2,010,611,049	$3,522,422,693	$8,120,621,665	$914,424,512	$12,002,424	$1,211,895,729

(Part 3 of 3)

TABLE 25, Cont.

1982 ASSESSED VALUATION OF PERSONAL PROPERTY BY COUNTY

County	All Other Personal Property	Improvements on Exempt Property	Watercraft		Head of Household Exemption	Total Assessed Valuation of Personal Property
			Pleasure & Intra-state Commercial[1]	Interstate & Foreign Commerce[2]		
Adams.....	$ 3,111,070	$ ---	$ ---	$ ---	$ 125,844	$ 103,067,032
Asotin.....	83,436	---	32,840	---	33,600	23,874,274
Benton.....	53,000	58,298,640	180,290	---	1,171,960	432,614,790
Chelan.....	596,199	1,302,548	1,805,990	---	493,521	192,031,582
Clallam.....	32,333,152	43,372,234	---	---	345,531	229,626,274
Clark.....	24,076,140	---	7,690,920	1,630,735	684,900	612,786,725
Columbia.....	---	1,674,600	148,240	---	74,020	18,556,680
Cowlitz.....	51,897,788	---	4,585,706	40,969	308,400	418,137,313
Douglas.....	428,751	86,671	23,473	---	61,353	60,856,897
Ferry.....	---	226,115	---	---	---*	18,369,883
Franklin.....	3,820,843	6,152,628	---	---	222,000	230,447,744
Garfield.....	---	3,759,420	---	---	56,700	20,168,264
Grant.....	1,645,283	1,423,350	---	---	535,800	338,218,015
Grays Harbor..	7,261,425	23,968,765	2,965,275	14,117,660	425,400	293,152,360
Island.....	---	---	5,854,503	148,999	175,500	79,702,177
Jefferson.....	128,101,965	---	2,242,320	109,815	39,900	178,882,651
King.....	389,279,709	58,620,466	156,959,538	34,205,276	3,138,900	6,744,148,667
Kitsap.....	---	3,464,850	27,312,220	914,857	146,100	180,014,869
Kittitas.....	7,830,288	888,530	532,023	---	217,487	80,427,654
Klickitat.....	12,930,885	578,120	---	---	171,000	87,601,045
Lewis.....	16,324,200	---	585,660	5,000	446,400	202,793,150
Lincoln.....	---	273,630	18,243	---	196,800	73,764,064
Mason.....	20,143,195	2,618,585	2,658,780	4,600	84,000	116,012,225
Okanogan.....	3,743,930	4,185,256	689,383	7,656	112,406	116,856,337
Pacific.....	10,625,110	4,409,050	441,800	1,595,600	80,400	64,641,030
Pend Oreille..	---	147,197	---	---	94,500	17,131,858
Pierce.....	113,252,912	35,064,385	10,718,283	8,720,885	542,684	1,307,698,409
San Juan.....	453,960	500	6,832,080	1,366,416	59,680	23,026,368
Skagit.....	---	27,010,293	4,921,151	2,588,329	231,600	484,216,820
Skamania.....	4,602,522	1,968,200	95,028	---	101,559	38,906,598
Snohomish.....	---	18,578,260	40,844,930	2,014,240	449,100	2,344,968,950
Spokane.....	---	---	755,400	---	990,000	1,007,956,972
Stevens.....	6,061,955	38,583,930	1,157,580	---	434,400	164,273,750
Thurston.....	5,116,266	14,202,560	8,604,825	205,130	306,940	307,148,445
Wahkiakum.....	3,941,840	---	108,700	61,900	63,000	17,645,820
Walla Walla...	2,100,809	---	33,304	---	485,613	169,703,723
Whatcom.....	23,066,725	11,568,165	14,343,145	15,440,030	1,228,800	653,575,970
Whitman.....	---	---	---	---	332,400	111,459,030
Yakima.....	4,514,207	12,959,010	---	---	626,400	626,392,893
STATE TOTAL...$	877,397,565	$375,385,958	$304,121,630	$ 83,178,097	$15,294,598	$18,190,797,308

[1]Subject to state levy and 20 percent of local levies.
[2]Subject to state levy only.
*Amount of exemption deducted from values in preceding columns.

TABLE 26

ASSESSED VALUATION OF PERSONAL PROPERTY BY CATEGORY

Comparison of 1981 and 1982 Values

Category	1981	1982	Percent of Total	Percent Change
Livestock (full value)[1]	$ 421,404,189	$ 446,794,170	--	6.0
Livestock (taxable value)[2]	84,280,611	44,679,626	0.2	(47.0)
Other agricultural products (full value)[1]	3,606,889	3,890,449	--	7.9
Other agricultural products (taxable value)[2]	721,372	389,048	--	(46.1)
Farm machinery	642,241,981	728,961,910	4.0	13.5
Logging/mining machinery	1,864,034,176	2,010,611,049	11.0	7.9
All other machinery	2,983,352,278	3,522,422,693	19.4	18.1
Merchandise held for sale	7,506,575,720	8,120,621,665	44.6	8.2
Supplies and materials (not for resale)	643,178,647	914,424,512	5.0	42.2
Intra-county public utility property	20,603,436	12,002,424	0.1	(41.8)
Mobile homes not permanently attached to land	1,072,665,372	1,211,895,729	6.7	13.0
All other personal property	977,616,304	877,397,565	4.8	(10.2)
Improvements on exempt property	359,321,885	375,385,958	2.1	4.5
Watercraft:				
Pleasure boats & intra-state commercial vessels	198,378,450	304,121,630	1.7	65.2
Interstate commerce	73,994,074	83,178,097	0.5	12.5
Household exemptions	(16,294,351)	(15,294,598)	(0.1)	(6.1)
TOTAL ASSESSED VALUE	$16,410,669,955	$18,190,797,308	100.0	10.8

[1] 100% value; not included in totals.
[2] taxable level according to phase out: 1981 assessments, 20%; 1982 assessments, 10%.

(Part 1 of 3)

TABLE 27

1982 ASSESSED & ACTUAL VALUE OF TAXABLE REAL & PERSONAL PROPERTY AND COMPUTATION OF 1982 STATE PROPERTY TAX LEVY

County	Real Property				
	Assessed Value			Real Property Ratio	Actual Value
	Local	State	Total		
Adams.....	$ 461,613,496	$ 10,385,953	$ 471,999,449	93.9	$ 503,734,737
Asotin.....	247,324,188	987,953	248,312,141	77.0	322,483,300
Benton.....	2,816,237,310	33,788,778	2,850,026,088	88.9	3,205,878,614
Chelan.....	1,036,649,082	11,397,858	1,048,046,940	81.8	1,281,230,978
Clallam.....	1,402,921,327	4,862,810	1,407,784,137	89.1	1,580,004,643
Clark.....	5,085,061,206	15,418,438	5,100,479,644	94.2	5,414,521,915
Columbia.....	123,966,880	1,175,106	125,141,986	78.4	159,619,880
Cowlitz.....	2,674,258,386	14,823,702	2,689,082,088	93.3	2,882,188,733
Douglas.....	531,117,340	2,879,896	533,997,236	88.4	604,069,271
Ferry.....	116,878,969	952,373	117,831,342	95.8	122,997,225
Franklin.....	950,678,811	9,750,318	960,429,129	87.6	1,096,380,284
Garfield.....	83,411,806	496,195	83,908,001	92.7	90,515,643
Grant.....	1,065,263,474	6,516,453	1,071,779,927	81.4	1,316,682,957
Grays Harbor..	1,566,159,932	6,385,515	1,572,545,447	88.2	1,782,931,346
Island.....	1,556,435,170	2,347,809	1,558,782,979	85.4	1,825,272,809
Jefferson.....	687,142,557	2,694,435	689,836,992	90.6	761,409,483
King.....	47,395,389,846	283,456,978	47,678,846,824	94.3*	50,560,813,175
Kitsap.....	3,947,077,583	15,110,360	3,962,187,943	90.7	4,368,454,182
Kittitas.....	545,506,860	5,674,920	551,181,780	90.5	609,040,640
Klickitat.....	475,596,605	7,473,415	483,070,020	80.4	600,833,358
Lewis.....	1,137,894,905	32,583,453	1,170,478,358	89.1	1,313,668,191
Lincoln.....	310,070,670	10,688,060	320,758,730	91.0	352,482,121
Mason.....	1,153,662,320	1,254,201	1,154,916,521	86.4	1,336,708,936
Okanogan.....	640,463,888	4,531,914	644,995,802	74.9	861,142,593
Pacific.....	448,513,150	1,040,890	449,554,040	77.9	577,091,194
Pend Oreille..	186,405,565	779,242	187,184,807	74.6	250,917,972
Pierce.....	11,114,486,481	53,885,891	11,168,372,372	92.8	12,034,884,022
San Juan.....	906,895,346	179,644	907,074,990	94.5	959,867,714
Skagit.....	1,956,413,639	15,650,834	1,972,064,473	93.6	2,106,906,488
Skamania.....	170,051,714	6,500,467	176,552,181	87.0	202,933,541
Snohomish.....	10,269,623,365	46,367,113	10,315,990,478	89.5	11,526,246,344
Spokane.....	6,261,457,175	59,652,973	6,321,110,148	79.9	7,911,276,781
Stevens.....	544,787,595	3,340,390	548,127,985	79.3	691,208,052
Thurston.....	3,308,942,966	18,530,270	3,327,473,236	93.4	3,562,605,178
Wahkiakum.....	70,183,290	221,955	70,405,245	75.6	93,128,631
Walla Walla...	1,179,824,596	11,162,253	1,190,986,849	81.1	1,468,541,121
Whatcom.....	3,357,197,365	17,184,474	3,374,381,839	82.7	4,080,268,245
Whitman.....	636,907,370	12,452,117	649,359,487	77.8	834,652,297
Yakima.....	3,314,185,857	14,084,179	3,328,270,036	86.4	3,852,164,394
STATE TOTAL...	$119,736,658,085	$746,669,585	$120,483,327,670	90.5	$133,105,756,988

*Ratio under appeal to State Board of Tax Appeals at time of publication.

TABLE 27, Cont.

1982 ASSESSED & ACTUAL VALUE OF TAXABLE REAL & PERSONAL PROPERTY AND COMPUTATION OF 1982 STATE PROPERTY TAX LEVY

County	Personal Property				
	Assessed Value			Personal Property Ratio	Actual Value
	Local	State	Total		
Adams	$ 103,067,032	$ 33,139,706	$ 136,206,738	88.6	$ 153,732,210
Asotin	23,874,274	11,681,240	35,555,514	96.1	36,998,454
Benton	432,614,790	148,481,819	581,096,609	95.2	610,395,598
Chelan	192,031,582	36,581,560	228,613,142	85.9	266,138,698
Clallam	229,626,274	32,248,302	261,874,576	93.1	281,283,111
Clark	612,786,725	154,241,040	767,027,765	97.2	789,123,215
Columbia	18,556,680	10,091,608	28,648,288	93.6	30,607,145
Cowlitz	418,137,313	81,445,841	499,583,154	94.9	526,431,142
Douglas	60,856,897	12,726,782	73,583,679	85.0	86,569,034
Ferry	18,369,883	4,897,843	23,267,726	89.1	26,114,170
Franklin	203,447,744	50,564,400	281,012,144	100.0	281,012,144
Garfield	20,168,264	4,924,414	25,092,678	89.0	28,194,020
Grant	338,218,015	36,906,977	375,124,992	92.1	407,301,837
Grays Harbor	293,152,360	236,163,281	529,315,641	96.0	551,370,459
Island	79,702,177	39,160,069	118,862,246	99.9	118,981,227
Jefferson	178,882,651	21,365,280	200,247,931	97.6*	205,172,060
King	6,744,148,667	1,496,282,785	8,240,431,452	98.2	8,391,478,057
Kitsap	180,014,869	124,906,852	304,921,721	95.6	318,955,775
Kittitas	80,427,654	31,120,627	111,548,281	95.3	117,049,613
Klickitat	87,601,045	24,787,375	112,388,420	86.6	129,778,776
Lewis	202,743,150	235,730,831	438,523,981	100.0	438,523,981
Lincoln	73,764,064	33,621,961	107,386,025	99.3	108,143,026
Mason	116,012,225	17,235,328	133,247,553	96.5	138,080,366
Okanogan	116,856,337	24,138,126	140,994,463	93.1	151,444,106
Pacific	64,641,030	8,458,988	73,100,018	95.1	76,866,475
Pend Oreille	17,131,858	7,033,455	24,165,313	91.4	26,439,073
Pierce	1,307,698,409	317,658,669	1,625,357,078	98.0	1,658,527,631
San Juan	23,026,368	1,881,354	24,907,722	95.1	26,191,085
Skagit	484,216,820	94,038,637	578,255,457	91.3*	633,357,565
Skamania	38,906,598	54,593,767	93,500,365	95.4	98,008,768
Snohomish	2,344,968,950	276,850,300	2,621,819,250	98.1	2,672,598,624
Spokane	1,007,956,972	375,978,282	1,383,935,254	95.5	1,449,146,863
Stevens	164,273,750	43,787,412	208,061,162	94.8	219,473,800
Thurston	307,148,445	144,861,939	452,010,384	96.2	469,865,264
Wahkiakum	17,645,820	3,851,865	21,497,685	92.2	23,316,361
Walla Walla	169,703,723	91,548,026	261,251,749	92.5	282,434,323
Whatcom	653,515,970	150,466,223	803,982,193	92.7	867,294,706
Whitman	111,459,030	87,330,579	198,789,609	85.0	233,870,128
Yakima	626,392,893	168,874,755	795,267,648	92.8*	856,969,448
STATE TOTAL	$18,190,797,308	$4,729,658,298	$22,920,455,606	96.4	$23,787,238,338

*Ratio under appeal to State Board of Tax Appeals at time of publication.

TABLE 27, Cont.

1982 ASSESSED & ACTUAL VALUE OF TAXABLE REAL & PERSONAL PROPERTY AND COMPUTATION OF 1982 STATE PROPERTY TAX LEVY

County	Total Actual Value of All Taxable Property	1982 State School Levy[1]	1981 State Levy Rate Applied to Local Tax Base[2]	Total Assessed Value of All Taxable Property (Local Tax Base)	Percent of Tax Base
Adams	$ 657,466,947	$ 1,846,859	$3.036	$ 608,206,187	0.42
Asotin	359,481,754	1,009,803	3.557	283,867,655	0.20
Benton	3,816,274,212	10,720,114	3.124	3,431,122,697	2.39
Chelan	1,547,369,676	4,346,642	3.405	1,276,660,082	0.89
Clallam	1,861,287,754	5,228,455	3.131	1,669,658,713	1.16
Clark	6,203,645,130	17,426,364	2.970	5,867,507,409	4.09
Columbia	190,227,025	534,358	3.475	153,790,274	0.11
Cowlitz	3,408,619,875	9,574,992	3.003	3,188,665,242	2.22
Douglas	690,638,305	1,940,039	3.193	607,580,915	0.42
Ferry	149,111,395	418,862	2.968	141,099,068	0.10
Franklin	1,377,392,428	3,869,167	3.117	1,241,441,273	0.87
Garfield	118,709,663	333,461	3.059	109,000,679	0.08
Grant	1,723,984,794	4,842,763	3.347	1,446,904,919	1.01
Grays Harbor	2,334,301,805	6,557,176	3.120	2,101,861,088	1.46
Island	1,944,254,036	5,461,511	3.255	1,677,645,225	1.17
Jefferson	966,581,543	2,715,178	3.050	890,084,923	0.62
King	58,952,291,232	165,600,075	2.961	55,919,278,276	38.99
Kitsap	4,687,409,957	13,167,180	3.086	4,267,109,664	2.98
Kittitas	726,090,253	2,039,625	3.078	662,730,061	0.46
Klickitat	730,612,134	2,052,328	3.447	595,458,440	0.42
Lewis	1,752,192,172	4,921,999	3.059	1,609,002,339	1.12
Lincoln	460,625,147	1,293,920	3.022	428,144,755	0.30
Mason	1,474,789,302	4,142,760	3.216	1,288,164,074	0.90
Okanogan	1,012,586,699	2,844,409	3.619	785,990,265	0.55
Pacific	653,957,669	1,837,001	3.515	522,654,058	0.36
Pend Oreille	277,357,045	779,110	3.686	211,350,120	0.15
Pierce	13,693,411,653	38,465,511	3.006	12,793,729,450	8.92
San Juan	986,058,799	2,769,891	2.972	931,982,712	0.65
Skagit	2,740,264,053	7,697,545	3.018	2,550,319,930	1.78
Skamania	300,942,309	845,363	3.130	270,052,546	0.19
Snohomish	14,198,844,968	39,885,299	3.083	12,937,809,728	9.02
Spokane	9,360,423,644	26,293,920	3.412	7,705,045,402	5.37
Stevens	910,681,852	2,558,153	3,383	756,189,147	0.53
Thurston	4,032,470,442	11,327,421	2.997	3,779,483,620	2.64
Wahkiakum	116,444,992	327,100	3.559	91,902,930	0.06
Walla Walla	1,750,975,444	4,918,582	3.387	1,452,238,598	1.01
Whatcom	4,947,562,951	13,897,963	3.326	4,178,364,032	2.91
Whitman	1,068,522,425	3,001,535	3.539	848,149,096	0.60
Yakima	4,709,133,842	13,228,204	3.208	4,123,537,684	2.88
STATE TOTAL	$156,892,995,316	$440,720,638	$3.073	$143,403,783,276	100.00

[1] The total actual value of taxable property in each county is multiplied by the same levy rate of $2.809 per $1,000 actual value.

[2] Approximate actual state levy rate (dollars per $1,000 assessed value) based on local assessment level.

STATE-ASSESSED PUBLIC SERVICE COMPANY VALUATIONS

Summary and Analysis of 1982 Public Utility Values

Table 28 - Summary of Public Service Company Values, 1981 and 1982 Values by Type of Utility

Actual and Equalized Assessed Values of Utilities:

Table 29 - Air Transportation Companies

Table 30 - Electric Light and Power Companies

Table 31 - Gas Companies

Table 32 - Motor Vehicle Transportation Companies (Common Carrier - Freight)

Table 33 - Motor Vehicle Transportation Companies (Common Carrier - Passenger)

Table 34 - Pipeline Companies

Table 35 - Private Car Companies

Table 36 - Railroad Companies

Table 37 - Telegraph Companies

Table 38 - Telephone Companies

Table 39 - Water Transportation Companies

Table 40 - Domestic Water Companies

Table 41 - Recapitulation of Public Utility Companies By County

---

1982 PUBLIC UTILITY VALUES

The Department of Revenue, in performing its duties pursuant to RCW 84.48.080, examines annual reports and related information concerning the operating property of inter-county public service companies. Each year in August, the Department determines the actual full value of these companies, apportions these amounts among the counties to their respective taxing districts, and equalizes each county's utility values by its current real and personal property ratios.

The 1982 results of this process are summarized in Table 28 which shows the number of firms, their full value and the equalized value for tax purposes by major type of utility for 1982, as well as a comparison with the previous year. Tables 29 through 40 show the actual, equalized and total value of real and personal property located in each county for each utility firm. Finally, Table 41 contains a recapitulation of all utility values on a county basis.

The Department valued 401 companies during 1982, 27 more than in 1981; all but one of the new firms being in the transportation category. The actual value of utility companies operating in Washington was set at $5.75 billion, an increase of 11.4 percent over the prior year. The equalized value of these firms was $5.48 billion, increasing 12.9 percent from a year ago. The total equalized value amounted to 95.3 percent of actual value, compared with 94.0 percent in 1981. This increase is primarily due to higher personal property ratios in several counties. In general, the increase in utility values was a result of increased investment, more firms, expanded service and higher earnings resulting from rate increases. Favorable Board of Tax Appeals on behalf of eight principal companies resulting in reduction of 1981 values also contributed to the increase.

Each of the three general utility categories - transportation, communication and energy - increased both their actual and equalized values.

The largest taxable value increase occurred among the energy companies as they gained $289.08 million or 18.4 percent. Value increases by Puget Power, Pacific Power and Light, Washington Water Power and Portland General Electric at the Satsop site totalling $73.50 million was the single largest project gain among the firms. Puget Power recorded $67.99 million increases in King and Pierce counties, this accounting for 56.7 percent of that firms value increase of $118.17 million, the largest gain of any energy supplier.

Transportation companies increased their taxable value by $111.70 million and 11.6 percent gain from 1981. The pipeline companies increase of $43.34 million and the airlines gain of $33.91 million represented 69.2 percent of this categorical increase. The $58.0 million increase of Pacific Gas Transmission led all transportation companies. The $19.24 million increase by Alaska Airlines accounts for 56.7 percent of the air transport companies increase. The railroads decreased by one as the Washington, Idaho and Montana, a Burlington Northern subsidiary was merged into the parent company.

The communication companies increased $225.50 million a 9.7 percent taxable value gain. The principal increase, a $182.28 million gain by Pacific Northwest Bell and increases by General Telephone and Pacific Telecommunications of $20.73 million and $9.02 million, respectively, accounted for 94.5 percent of the categorical gain.

The largest relative gain was by Columbia County, up 39.9 percent, followed by San Juan, up 39.0 percent and Grays Harbor, up 34.0 percent. No fewer than 16 counties exceeded the state wide average increase of 12.9 percent. Almost 70 percent of the value increase occurred in five counties: King, Grays Harbor, Spokane, Pierce and Lewis whose combined gain totalled $434.71 million.

TABLE 28

SUMMARY OF PUBLIC SERVICE COMPANY VALUES

1981 and 1982 Values by Type of Utility

Category	1981 Value ($000) Firms	1981 Value ($000) Actual	1981 Value ($000) Equalized	1982 Value ($000) Firms	1982 Value ($000) Actual	1982 Value ($000) Equalized
TRANSPORTATION						
Railroad	8	$ 293,661	$ 256,191	7	$ 292,306	$ 262,311
Private Car	212	120,980	114,060	233	125,995	118,481
Air	29	245,158	243,282	34	283,706	277,189
Water (vessels)	16	62,779	59,332	15	70,269	66,802
Motor Vehicle	65	40,382	35,505	67	51,027	47,506
Pipeline	6	266,130	248,241	6	317,600	295,576
Domestic Water	2	2,062	1,907	2	2,448	2,351
Subtotal	338	$1,031,152	$ 958,518	364	$1,143,351	$1,070,216
COMMUNICATION						
Telephone	17	$2,428,437	$2,309,579	17	$2,645,352	$2,534,742
Telegraph	1	8,850	8,606	1	9,200	8,941
Subtotal	18	$2,437,287	$2,318,185	18	$2,654,552	$2,543,683
ENERGY						
Electric	14	$1,351,252	$1,246,889	15	$1,586,198	$1,511,832
Gas	4	342,500	326,461	4	364,000	350,598
Subtotal	18	$1,693,752	$1,573,350	19	$1,950,198	$1,862,430
TOTAL	374	$5,162,191	$4,850,053	401	$5,748,101	$5,476,329

TABLE 29
AIR TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1982

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
AIRBORNE EXPRESS INC								
KING	94.3			98.2	440,000	432,080	440,000	432,080
AIR CALIFORNIA								
KING	94.3			98.2	3,900,000	3,829,800	3,900,000	3,829,800
AIR CANADA								
KING	94.3			98.2	31,000	30,442	31,000	30,442
AIR OREGON								
KING	94.3			98.2	520,000	510,640	520,000	510,640
ALASKA AIRLINES INC								
KING	94.3	3,621,589	3,415,158	98.2	37,678,411	37,000,199	41,300,000	40,415,357
AMERICAN AIRLINES								
KING	94.3			98.2	4,750,000	4,664,500	4,750,000	4,664,500
BRANIFF AIRWAYS INC								
KING	94.3			98.2	1,250,000	1,227,501	1,250,000	1,227,501
BRITISH AIRWAYS								
KING	94.3			98.2	441,250	433,308	441,250	433,308
CASCADE AIRWAYS								
BENTON	88.9			95.2	648,194	617,081	648,194	617,081
DOUGLAS	88.4			85.0	720,930	612,791	720,930	612,791
FRANKLIN	87.6			100.0	1,533,582	1,533,582	1,533,582	1,533,582
GRANT	81.4			92.1	206,405	190,099	206,405	190,099
KING	94.3			98.2	4,953,986	4,864,814	4,953,986	4,864,814
SPOKANE	79.9			95.5	1,974,319	1,885,475	1,974,319	1,885,475
THURSTON	93.4			96.2	20,425	19,649	20,425	19,649
WALLA WALLA	81.1			92.5	2,303,198	2,130,458	2,303,198	2,130,458
WHITMAN	77.8			85.0	1,502,880	1,277,448	1,502,880	1,277,448
YAKIMA	86.4			92.8	1,261,081	1,170,283	1,261,081	1,170,283
TOTAL					15,125,000	14,301,680	15,125,000	14,301,680
COMPANIA MEXICANA DE AVIACION S A MEXICANA A								
KING	94.3			98.2	600,000	589,200	600,000	589,200
CONTINENTAL AIR LINES INC								
KING	94.3			98.2	8,000,000	7,856,000	8,000,000	7,856,000
DELTA AIR LINES INC								
KING	94.3			98.2	6,000,000	5,892,000	6,000,000	5,892,000
EASTERN AIR LINES INC								
KING	94.3			98.2	5,400,000	5,302,800	5,400,000	5,302,800
EMERY WORLDWIDE								
KING	94.3			98.2	2,075,783	2,038,419	2,075,783	2,038,419
SPOKANE	79.9			95.5	143,217	136,772	143,217	136,772
TOTAL					2,219,000	2,175,191	2,219,000	2,175,191
EVERGREEN INTERNATIONAL AIRLINES								
KING	94.3			98.2	1,800,000	1,767,600	1,800,000	1,767,600
FEDERAL EXPRESS CORP								
KING	94.3			98.2	3,089,441	3,033,831	3,089,441	3,033,831
SPOKANE	79.9			95.5	10,559	10,084	10,559	10,084
TOTAL					3,100,000	3,043,915	3,100,000	3,043,915

TABLE 29, Cont.
AIR TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1982

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
FINNAIR								
KING	94.3			98.2	26,000	25,532	26,000	25,532
FLYING TIGER LINES INC THE								
KING	94.3			98.2	6,500,000	6,383,000	6,500,000	6,383,000
FRONTIER AIRLINES INC								
KING	94.3			98.2	672,372	660,269	672,372	660,269
SPOKANE	79.9			95.5	4,727,628	4,514,885	4,727,628	4,514,885
TOTAL					5,400,000	5,175,154	5,400,000	5,175,154
HARBOR AIRLINES INC								
ISLAND	85.4	206,330	176,206	99.9	162,270	162,108	368,600	338,314
KING	94.3			98.2	160,909	158,013	160,909	158,013
WHATCOM	82.7			92.7	65,491	60,710	65,491	60,710
TOTAL		206,330	176,206		388,670	380,831	595,000	557,037
HORIZON AIRLINES INC								
FRANKLIN	87.6			100.0	1,387,592	1,387,592	1,387,592	1,387,592
KING	94.3			98.2	1,858,949	1,825,487	1,858,949	1,825,487
WHITMAN	77.8			85.0	22,356	19,003	22,356	19,003
YAKIMA	86.4			92.8	531,103	492,864	531,103	492,864
TOTAL					3,800,000	3,724,946	3,800,000	3,724,946
REPUBLIC AIRLINES WEST INC DBA REPUBLIC AIRL								
FRANKLIN	87.6			100.0	1,593,971	1,593,971	1,593,971	1,593,971
KING	94.3			98.2	10,134,054	9,951,641	10,134,054	9,951,641
SPOKANE	79.9			95.5	3,766,795	3,597,289	3,766,795	3,597,289
YAKIMA	86.4			92.8	505,180	468,807	505,180	468,807
TOTAL					16,000,000	15,611,708	16,000,000	15,611,708
NORTHWEST AIRLINES INC								
KING	94.3			98.2	49,677,560	48,783,364	49,677,560	48,783,364
PIERCE	92.8			98.0	15,648	15,335	15,648	15,335
SPOKANE	79.9			95.5	9,706,792	9,269,986	9,706,792	9,269,986
TOTAL					59,400,000	58,068,685	59,400,000	58,068,685
PACIFIC SOUTHWEST AIRLINES								
KING	94.3			98.2	510,000	500,820	510,000	500,820
PACIFIC WESTERN AIRLINES LTD								
KING	94.3			98.2	850,000	834,700	850,000	834,700
PAN AMERICAN WORLD AIRWAYS INC								
KING	94.3			98.2	6,375,000	6,260,250	6,375,000	6,260,250
REEVE ALEUTIAN AIRWAYS INC								
KING	94.3			98.2	114,000	111,948	114,000	111,948
SAN JUAN AIRLINES INC								
CLALLAM	89.1			93.1	827,480	770,384	827,480	770,384
KING	94.3			98.2	237,490	233,215	237,490	233,215
KITSAP	90.7			95.6	13,760	13,155	13,760	13,155
SAN JUAN	94.5			95.1	387,520	368,532	387,520	368,532
SKAGIT	93.6			91.3	6,260	5,715	6,260	5,715
WHATCOM	82.7			92.7	27,490	25,483	27,490	25,483
TOTAL					1,500,000	1,416,484	1,500,000	1,416,484

TABLE 29, Cont.
AIR TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1982

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
SCANDINAVIAN AIRLINES OF NORTH AMERICA INC								
KING	94.3			98.2	691,000	678,562	691,000	678,562
TRANS WORLD INC								
KING	94.3			98.2	3,600,000	3,535,200	3,600,000	3,535,200
THAI AIRWAYS INTERNATIONAL LTD								
KING	94.3			98.2	668,500	656,467	668,500	656,467
UNITED AIR LINES INC								
BENTON	88.9			93.2	52,156	49,652	52,156	49,652
CHELAN	81.8			85.9	12,218	10,495	12,218	10,495
CLALLAM	89.1			93.1	1,066	992	1,066	992
CLARK	94.2			97.2	39,225	38,128	39,225	38,128
COWLITZ	93.3			94.9	6,976	6,620	6,976	6,620
FRANKLIN	87.6			100.0	13,594	13,594	13,594	13,594
GRAYS HARBOR	88.2			96.0	12,720	12,211	12,720	12,211
KING	94.3			98.2	51,674,604	50,744,460	51,674,604	50,744,460
KITSAP	90.7			95.6	32,314	30,892	32,314	30,892
KITTITAS	90.5			95.3	6,044	5,760	6,044	5,760
LEWIS	89.1			100.0	4,558	4,558	4,558	4,558
MASON	86.4			96.5	6,290	6,070	6,290	6,070
PIERCE	92.8			98.0	126,605	124,073	126,605	124,073
SKAGIT	93.6			91.3	11,363	10,374	11,363	10,374
SNOHOMISH	89.5			98.1	60,515	59,365	60,515	59,365
SPOKANE	79.9			95.5	4,557,191	4,352,118	4,557,191	4,352,118
THURSTON	93.4			96.2	12,764	12,279	12,764	12,279
WALLA WALLA	81.1			92.5	6,616	6,120	6,616	6,120
WHATCOM	82.7			92.7	8,271	7,667	8,271	7,667
WHITMAN	77.8			85.0	5,741	4,880	5,741	4,880
YAKIMA	86.4			92.8	49,169	45,629	49,169	45,629
TOTAL					56,700,000	55,545,937	56,700,000	55,545,937
WEIN AIR ALASKA INC								
KING	94.3			98.2	5,100,000	5,008,200	5,100,000	5,008,200
WESTERN AIR LINES INC								
KING	94.3			98.2	21,000,000	20,622,000	21,000,000	20,622,000
GRAND TOTAL		3,827,919	3,591,364		279,877,831	273,597,280	283,705,750	277,188,644

TABLE 30
ELECTRIC LIGHT AND POWER COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF ELECTRIC LIGHT AND POWER COMPANIES -- STATE OF WASHINGTON, YEAR 1982

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
BENTON RURAL ELECTRIC ASSOCIATION INC								
BENTON	88.9	390,915	347,524	95.2	5,327,005	5,071,307	5,717,920	5,418,831
LEWIS	89.1			100.0	23,546	23,546	23,546	23,546
YAKIMA	86.4	103,348	89,293	92.8	3,415,181	3,169,287	3,518,529	3,258,580
TOTAL		494,263	436,817		8,765,732	8,264,140	9,259,995	8,700,957
BIG BEND ELECTRIC COOP INC								
ADAMS	93.9	268,458	252,082	88.6	5,120,970	4,537,181	5,389,428	4,789,263
FRANKLIN	87.6	520,446	455,911	100.0	4,896,115	4,896,115	5,416,561	5,352,026
GRANT	81.4			92.1	10,097	9,299	10,097	9,299
LINCOLN	91.0			99.3	13,781	13,684	13,781	13,684
WHITMAN	77.8			85.0	10,131	8,611	10,131	8,611
TOTAL		788,904	707,993		10,051,094	9,464,890	10,839,998	10,172,883
CLEARWATER POWER CO								
ASOTIN	77.0			96.1	330,869	317,965	330,869	317,965
GARFIELD	92.7			89.0	4,508	4,012	4,508	4,012
WHITMAN	77.8			85.0	144,621	122,928	144,621	122,928
TOTAL					479,998	444,905	479,998	444,905
COLUMBIA RURAL ELECTRIC ASSOCIATION INC								
COLUMBIA	78.4	195,583	153,338	93.6	1,708,342	1,599,009	1,903,925	1,752,347
WALLA WALLA	81.1	4,300	3,487	92.5	3,391,774	3,137,391	3,396,074	3,140,878
TOTAL		199,883	156,825		5,100,116	4,736,400	5,299,999	4,893,225
CITY OF EUGENE WATER & ELECTRIC BOARD								
COWLITZ	93.3			94.9	565,113	536,293	565,113	536,293
INLAND POWER & LIGHT CO								
ADAMS	93.9			88.6	53,695	47,574	53,695	47,574
ASOTIN	77.0			96.1	7,295	7,010	7,295	7,010
COLUMBIA	78.4			93.6	55,043	51,520	55,043	51,520
FRANKLIN	87.6			100.0	90,265	90,265	90,265	90,265
GARFIELD	92.7	29,664	27,499	89.0	874,459	778,268	904,123	805,767
LINCOLN	91.0			99.3	12,489	12,402	12,489	12,402
PEND OREILLE	74.6	162,711	121,382	91.4	2,286,509	2,089,870	2,449,220	2,211,252
SPOKANE	79.9	1,402,988	1,120,989	95.5	14,048,752	13,416,562	15,451,740	14,537,551
STEVENS	79.3	113,123	89,708	94.8	2,171,463	2,058,546	2,284,586	2,148,252
WALLA WALLA	81.1			92.5	66,400	61,420	66,400	61,420
WHITMAN	77.8	147,707	114,916	85.0	2,777,444	2,360,831	2,925,151	2,475,747
TOTAL		1,856,193	1,474,492		22,443,814	20,974,268	24,300,007	22,448,760
KOOTENAI ELECTRIC COOP INC								
SPOKANE	79.9			95.5	72,000	68,760	72,000	68,760
LINCOLN ELECTRIC COOP INC								
ADAMS	93.9			88.6	70,381	62,357	70,381	62,357
GRANT	81.4			92.1	77,965	71,806	77,965	71,806
LINCOLN	91.0	1,601,330	1,457,211	99.3	2,010,322	1,996,251	3,611,652	3,453,462
TOTAL		1,601,330	1,457,211		2,158,668	2,130,414	3,759,998	3,587,625
NESPELEM VALLEY ELECTRIC COOP INC								
DOUGLAS	88.4			85.0	22,606	19,214	22,606	19,214
OKANOGAN	74.9	85,442	63,996	93.1	837,953	780,133	923,395	844,129
TOTAL		85,442	63,996		860,559	799,347	946,001	863,343
PACIFIC POWER & LIGHT CO								
ASOTIN	77.0			96.1	212,363	204,081	212,363	204,081
BENTON	88.9	62,300	55,385	95.2	443,069	421,801	505,369	477,186
CLARK	94.2	4,545,511	4,281,871	97.2	24,626,672	23,937,127	29,172,183	28,218,998
COLUMBIA	78.4	64,109	50,261	93.6	2,886,046	2,701,340	2,950,155	2,751,601

TABLE 30, Cont.
ELECTRIC LIGHT AND POWER COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF ELECTRIC LIGHT AND POWER COMPANIES -- STATE OF WASHINGTON, YEAR 1982

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
PACIFIC POWER & LIGHT CO								
COWLITZ	93.3	5,916,369	5,519,972	94.9	18,519,152	17,574,675	24,435,521	23,094,647
FRANKLIN	87.6	211,613	185,373	100.0	899,816	899,816	1,111,429	1,085,189
GARFIELD	92.7	20,823	19,303	89.0	1,561,872	1,390,067	1,582,695	1,409,370
GRANT	81.4			92.1	371,364	342,026	371,364	342,026
GRAYS HARBOR	88.2	376,000	331,632	96.0	100,767,823	96,737,111	101,143,823	97,068,743
KITTITAS	90.5			95.3	1,518,086	1,446,736	1,518,086	1,446,736
KLICKITAT	80.4	651,391	523,718	86.6	2,459,677	2,130,079	3,111,068	2,653,797
LEWIS	89.1	19,866,918	17,701,424	100.0	118,320,621	118,320,621	138,187,539	136,022,045
SKAMANIA	87.0	3,722,669	3,238,722	95.4	45,665,986	43,565,351	49,388,655	46,804,073
THURSTON	93.4	75,124	70,166	96.2	5,216,313	5,018,094	5,291,437	5,088,260
WALLA WALLA	81.1	779,171	631,908	92.5	27,069,121	25,038,938	27,848,292	25,670,846
YAKIMA	86.4	2,068,619	1,787,290	92.8	76,101,411	70,622,108	78,170,030	72,409,398
TOTAL		38,360,617	34,397,025		426,639,392	410,349,971	465,000,009	444,746,996
PENINSULA LIGHT CO								
KITSAP	90.7			95.6	14,456	13,820	14,456	13,820
PIERCE	92.8	929,333	862,421	98.0	7,556,211	7,405,087	8,485,544	8,267,508
TOTAL		929,333	862,421		7,570,667	7,418,907	8,500,000	8,281,328
PORTLAND GENERAL ELECTRIC CO								
CLARK	94.2			97.2	15,185	14,760	15,185	14,760
COWLITZ	93.3			94.9	1,385,571	1,314,906	1,385,571	1,314,906
GRAYS HARBOR	88.2	376,000	331,632	96.0	48,055,793	46,133,562	48,431,793	46,465,194
KLICKITAT	80.4			86.6	4,734	4,100	4,734	4,100
LEWIS	89.1	869,319	774,563	100.0	7,559,989	7,559,989	8,429,308	8,334,552
THURSTON	93.4	3,954	3,693	96.2	329,455	316,935	333,409	320,628
TOTAL		1,249,273	1,109,888		57,350,727	55,344,252	58,600,000	56,454,140
PUGET SOUND POWER & LIGHT CO								
ADAMS	93.9			88.6	29,694	26,309	29,694	26,309
CHELAN	81.8			85.9	311,385	267,480	311,385	267,480
DOUGLAS	88.4			85.0	404,988	344,240	404,988	344,240
GRANT	81.4			92.1	230,694	212,470	230,694	212,470
GRAYS HARBOR	88.2	188,000	165,816	96.0	29,854,999	28,660,799	30,042,999	28,826,615
ISLAND	85.4	1,125,443	961,129	99.9	18,496,107	18,477,612	19,621,550	19,438,741
JEFFERSON	90.6	1,304,188	1,181,595	97.6	8,368,213	8,167,377	9,672,401	9,348,972
KING	94.3	65,147,450	61,434,053	98.2	242,990,388	238,616,563	308,137,836	300,050,616
KITSAP	90.7	8,272,609	7,503,255	95.6	46,897 562	44,834,066	55,170,171	52,337,321
KITTITAS	90.5	239,699	216,927	95.3	9,922,431	9,456,077	10,162,130	9,673,004
LEWIS	89.1	2,464,624	2,195,980	100.0	15,928,307	15,928,307	18,392,931	18,124,287
PIERCE	92.8	22,709,924	21,074,808	98.0	63,870,466	62,593,054	86,580,390	83,667,862
SKAGIT	93.6	6,466,526	6,052,668	91.3	41,385,030	37,784,529	47,851,556	43,837,197
SNOHOMISH	89.5	1,116,774	999,514	98.1	2,915,591	2,860,194	4,032,365	3,859,708
THURSTON	93.4	4,235,512	3,955,969	96.2	49,314,191	47,440,252	53,549,703	51,396,221
WHATCOM	82.7	7,800,000	6,450,600	92.7	81,009,199	75,095,525	88,809,199	81,546,125
TOTAL		121,070,749	112,192,314		611,929,243	590,764,854	732,999,992	702,957,168
TANNER ELECTRIC								
KING	94.3	78,879	74,383	98.2	1,127,690	1,107,391	1,206,569	1,181,774
PIERCE	92.8	14,263	13,236	98.0	248,832	243,855	263,095	257,091
THURSTON	93.4			96.2	105,339	101,336	105,339	101,336
TOTAL		93,142	87,619		1,481,861	1,452,582	1,575,003	1,540,201
WASHINGTON WATER POWER CO ELECTRIC								
ADAMS	93.9	387,640	363,995	88.6	8,742,082	7,745,484	9,129,722	8,109,479
ASOTIN	77.0	1,171,221	901,840	96.1	3,606,907	3,466,238	4,778,128	4,368,078
BENTON	88.9			95.2	27,331	26,019	27,331	26,019
DOUGLAS	88.4	17,700	15,647	85.0	740,726	629,616	758,426	645,263
FERRY	95.8			89.1	2,366,062	2,108,161	2,366,062	2,108,161
FRANKLIN	87.6	1,520	1,332	100.0	1,106,087	1,106,087	1,107,607	1,107,419
GARFIELD	92.7			89.0	273,118	243,075	273,118	243,075
GRANT	81.4	68,231	55,539	92.1	2,099,991	1,934,093	2,168,222	1,989,632
GRAYS HARBOR	88.2	188,000	165,816	96.0	29,855,054	28,660,852	30,043,054	28,826,668
LEWIS	89.1	4,236,415	3,774,646	100.0	30,433,895	30,433,895	34,670,310	34,208,541
LINCOLN	91.0	1,322,027	1,203,045	99.3	11,364,428	11,284,879	12,686,455	12,487,924
PEND OREILLE	74.6			91.4	239,754	219,135	239,754	219,135

TABLE 30, Cont.
ELECTRIC LIGHT AND POWER COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF ELECTRIC LIGHT AND POWER COMPANIES -- STATE OF WASHINGTON, YEAR 1982

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
WASHINGTON WATER POWER CO ELECTRIC								
SPOKANE	79.9	30,001,505	23,971,199	95.5	95,357,822	91,066,722	125,359,327	115,037,921
STEVENS	79.3	1,204,664	955,301	94.8	24,710,684	23,425,729	25,915,348	24,381,030
THURSTON	93.4	23,723	22,157	96.2	1,323,455	1,273,163	1,347,178	1,295,320
WHITMAN	77.8	1,088,645	846,966	85.0	12,041,309	10,235,110	13,129,954	11,082,076
TOTAL		39,711,291	32,277,483		224,288,705	213,858,258	263,999,996	246,135,741
GRAND TOTAL		206,440,420	185,224,084		1,379,757,689	1,326,608,241	1,586,198,109	1,511,832,325

TABLE 31
GAS COMPANIES

U80CP — ASSESSMENT OF OPERATING PROPERTY OF GAS COMPANIES -- STATE OF WASHINGTON, YEAR 1982

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CASCADE NATURAL GAS CORP								
ADAMS	93.9	77,476	72,750	88.6	837,725	742,224	915,201	814,974
BENTON	88.9	1,738,201	1,545,262	95.2	7,138,115	6,795,488	8,876,316	8,340,750
CHELAN	81.8	927,755	758,904	85.9	2,078,877	1,785,755	3,006,632	2,544,659
COWLITZ	93.3	234,020	218,341	94.9	3,979,740	3,776,772	4,213,760	3,995,113
DOUGLAS	88.4	200	177	85.0	777,245	660,658	777,445	660,835
FRANKLIN	87.6	3,300	2,891	100.0	2,269,704	2,269,704	2,273,004	2,272,595
GRANT	81.4	167,000	135,938	92.1	2,237,659	2,060,884	2,404,659	2,196,822
GRAYS HARBOR	88.2	212,811	187,699	96.0	3,858,334	3,704,001	4,071,145	3,891,700
ISLAND	85.4	13,700	11,700	99.9	1,543,694	1,542,150	1,557,394	1,553,850
KING	94.3	3,229,683	3,045,591	98.2	1,864,251	1,830,694	5,093,934	4,876,285
KITSAP	90.7	1,106,625	1,003,710	95.6	6,179,214	5,907,331	7,285,839	6,911,041
MASON	86.4	77,450	66,916	96.5	2,200,482	2,123,464	2,277,932	2,190,380
SKAGIT	93.6	437,712	409,698	91.3	6,260,337	5,715,689	6,698,049	6,125,387
SNOHOMISH	89.5	5,100	4,565	98.1	775,482	760,749	780,582	765,314
WALLA WALLA	81.1	906,444	735,127	92.5	3,734,919	3,454,799	4,641,363	4,189,926
WHATCOM	82.7	806,167	666,701	92.7	12,800,458	11,866,029	13,606,625	12,532,730
YAKIMA	86.4	1,070,574	924,976	92.8	11,649,554	10,810,785	12,720,128	11,735,761
TOTAL		11,014,218	9,790,946		70,185,790	65,807,176	81,200,008	75,598,122
NORTHWEST NATURAL GAS CO								
BENTON	88.9			95.2	1,444,778	1,375,429	1,444,778	1,375,429
CLARK	94.2	38,845	36,592	97.2	17,274,708	16,791,011	17,313,553	16,827,603
KLICKITAT	80.4	1,900	1,528	86.6	1,906,257	1,650,819	1,908,157	1,652,347
SKAMANIA	87.0	2,500	2,175	95.4	931,010	888,184	933,510	890,359
TOTAL		43,245	40,295		21,556,753	20,705,443	21,599,998	20,745,738
WASHINGTON NATURAL GAS CO								
BENTON	88.9			95.2	626,879	596,789	626,879	596,789
CHELAN	81.8			85.9	2,342	2,012	2,342	2,012
KING	94.3	16,447,809	15,510,283	98.2	120,753,729	118,580,154	137,201,538	134,090,437
LEWIS	89.1	649,688	578,872	100.0	15,994,548	15,994,548	16,644,236	16,573,420
PIERCE	92.8	3,376,930	3,133,792	98.0	35,865,350	35,148,043	39,242,280	38,281,835
SNOHOMISH	89.5	321,913	288,113	98.1	16,225,767	15,917,476	16,547,680	16,205,589
THURSTON	93.4	516,321	482,243	96.2	8,418,732	8,098,822	8,935,053	8,581,065
TOTAL		21,312,661	19,993,303		197,887,347	194,337,844	219,200,008	214,331,147
WASHINGTON WATER POWER CO								
ADAMS	93.9	601	564	88.6	432,170	382,903	432,771	383,467
ASOTIN	77.0	1,904	1,466	96.1	1,444,465	1,388,132	1,446,369	1,389,598
FRANKLIN	87.6			100.0	123,985	123,985	123,985	123,985
GRANT	81.4			92.1	262,790	242,030	262,790	242,030
KLICKITAT	80.4	400	322	86.6	360,262	311,987	360,662	312,309
LEWIS	89.1	421,323	375,398	100.0	1,757,997	1,757,997	2,179,320	2,133,395
LINCOLN	91.0	5,738	5,222	99.3	2,450,612	2,433,460	2,456,350	2,438,682
SKAMANIA	87.0	3,500	3,045	95.4	96,547	92,106	100,047	95,151
SPOKANE	78.9	57,466	45,915	95.5	28,121,358	26,855,896	28,178,824	26,901,811
STEVENS	79.3	3,211	2,546	94.8	4,227,764	4,007,920	4,230,975	4,010,466
WHITMAN	77.8	18,307	14,243	85.0	2,209,600	1,878,159	2,227,907	1,892,402
TOTAL		512,450	448,721		41,487,550	39,474,575	42,000,000	39,923,296
GRAND TOTAL		32,882,574	30,273,265		331,117,440	320,325,038	364,000,014	350,598,303

TABLE 32
FREIGHT TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY (OTHER THAN MOTOR VEHICLES) OF MOTOR VEHICLES TRANSPORTATION COMPANIES (COMMON CARRIER FREIGHT) -- STATE OF WASHINGTON, YEAR 1982

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ACME INTER-CITY FREIGHT LINES			231,871	227,509	231,871	227,509
ALBINA TRANSFER CO INC			5,472	5,363	5,472	5,363
B N TRANSPORT INC TAX DEPT			460,527	451,102	460,527	451,102
BAINBRIDGE AUTO FREIGHT INC			3,271	3,191	3,271	3,191
BEST WAY MOTOR FREIGHT INC	1,379,669	1,280,117	164,650	159,644	1,544,319	1,439,761
BRETT FREIGHT SERVICE DBA THEODORE M CONRAD			6,216	5,284	6,216	5,284
CARR & ORMSBY TRANSPORT			1,567	1,536	1,567	1,536
COLUMBIA RIVER TRUCK CO INC			137,486	133,636	137,486	133,636
CONSOLIDATED FREIGHTWAYS CORP OF DELAWARE	7,963,842	7,316,294	727,525	703,633	8,691,367	8,019,927
EAST TEXAS MOTOR FREIGHT LINES INC			48,747	47,859	48,747	47,859
EDMONDS-ALDERWOOD AUTO FREIGHT CO			32,249	31,636	32,249	31,636
FASTEST WAY MOTOR FREIGHT INC			5,966	5,549	5,966	5,549
FORTUNE CORP THE DBA MAUST TRANSFER			229,211	225,085	229,211	225,085
GARRETT FREIGHTLINES INC	7,552,675	6,808,744	922,889	886,537	8,475,564	7,695,281
GREAT SW WHSES INC DBA SEATTLE TFR & STGE			45,369	43,875	45,369	43,875
HOGLAND TRANSFER CO INC			92,562	90,803	92,562	90,803
I M L FREIGHT INC			77,049	75,214	77,049	75,214
INLAND TRANSPORTATION CO INC			94,421	92,818	94,421	92,818
JOY MOTOR FREIGHT INC	199,500	185,136	58,486	57,189	257,986	242,325
LILE INTERNATIONAL CO			318,342	311,906	318,342	311,906
LYNDEN INC	3,870,216	3,575,118	1,498,708	1,455,099	5,368,924	5,030,217
MCLEAN TRUCKING CO	2,252,196	2,051,677	291,815	284,185	2,544,011	2,335,862
MOUNTAIN TRUCKING CO LTD			2,226	2,181	2,226	2,181
NORTH COUNTIES FREIGHT LINES INC			1,049	1,029	1,049	1,029
MARVIN & MERLE YOUNGQUIST DBA NORTHERN FRGHT	245,714	230,478	87,122	79,542	332,836	310,020
NORTHWEST FILM SERVICE INC			2,400	2,357	2,400	2,357
OAK HARBOR FREIGHT LINES INC			284,129	277,732	284,129	277,732
OKANOGAN SEATTLE TRANSPORT CO INC	121,169	109,658	2,831	2,698	124,000	112,356
PACIFIC INTERMOUNTAIN EXPRESS CO			127,354	124,344	127,354	124,344
PACIFIC NORTHWEST MOTOR FREIGHT LINES INC			33,577	32,973	33,577	32,973
PENINSULA TRUCK LINES INC	414,700	373,821	226,183	220,422	640,883	594,243
POZZI BROS TRANSPORTATION INC	562,200	530,155	55,904	54,898	618,104	585,053
PUGET SOUND TRUCK LINES INC	1,354,774	1,271,867	855,011	833,370	2,209,785	2,105,237
RICHLAND TRANSFER & STORAGE CO INC			250	250	250	250
ROADWAY EXPRESS INC			87,969	84,300	87,969	84,300
S & S AUTO FREIGHT INC			6,417	6,301	6,417	6,301
SILVER EAGLE CO	194,000	181,002	182,079	175,563	376,079	356,565
SILVER WHEEL FREIGHTLINES INC			83,438	79,545	83,438	79,545
SOUTHWEST DELIVERY SERVICE CO INC			230,258	223,811	230,258	223,811
SPOKANE FORD MOTOR FREIGHT			756	722	756	722
J & W INDUSTRIES INC % TACOMA MVG & STG CO	97,573	90,548	6,646	6,513	104,219	97,061

TABLE 32, Cont.
FREIGHT TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY (OTHER THAN MOTOR VEHICLES) OF MOTOR VEHICLES TRANSPORTATION COMPANIES (COMMON CARRIER FREIGHT) -- STATE OF WASHINGTON, YEAR 1982

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
TACOMA-PORT ANGELES AUTO FREIGHT INC			39,703	37,462	39,703	37,462
TACOMA-RAINIER AUTO FREIGHT INC			7,302	7,156	7,302	7,156
TIME DC INC	3,832,800	3,614,330	104,867	102,961	3,937,667	3,717,291
UNION PACIFIC MOTOR FREIGHT CO			946	929	946	929
WALLACE COLVILLE MOTOR FREIGHT INC			115,380	110,188	115,380	110,188
WOODLAND TRUCK LINE INC	33,537	31,290	52,740	50,050	86,277	81,340
GRAND TOTAL	30,074,565	27,650,235	8,050,936	7,815,950	38,125,501	35,466,185

TABLE 33
PASSENGER TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY (OTHER THAN MOTOR VEHICLES) OF MOTOR VEHICLES TRANSPORTATION COMPANIES (COMMON CARRIER PASSENGER) -- STATE OF WASHINGTON, YEAR 1982

	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
BREMERTON-KITSAP AIRPORTER INC			29,179	28,494	29,179	28,494
BREMERTON-TACOMA STAGES INC DBA CASCADE TRLW			19,000	18,430	19,000	18,430
PACIFIC NW TRANS SERVICE INC			45,450	44,334	45,450	44,334
COLUMBIA COACHWAYS			25,809	24,938	25,809	24,938
TRAILWAYS INC			102,493	100,317	102,493	100,317
CRYSTAL MOUNTAIN INC			3,000	2,943	3,000	2,943
EMPIRE LINES INC	58,500	45,699	135,497	128,155	193,997	173,854
EVERETT AIRPORTER			43,700	42,890	43,700	42,890
EVERGREEN STAGE LINE INC			10,000	9,720	10,000	9,720
EVERGREEN TRAILS INC	331,271	312,389	172,706	169,521	503,977	481,910
GRAY LINE OF SEATTLE INC THE			250,000	241,279	250,000	241,279
GREYHOUND LINES INC WESTERN DIVISION	9,462,326	8,746,141	2,044,682	1,961,105	11,507,008	10,707,246
INLAND EMPIRE COURIER			6,000	5,730	6,000	5,730
K O C O INC DBA OLIVER TAXI SERVICE			29,682	29,138	29,682	29,138
PACIFIC NATIONAL LINES INC			12,500	12,256	12,500	12,256
REPUBLIC-COLVILLE STAGE LINE			3,200	2,886	3,200	2,886
TACOMA SUBURBAN LINES INC THE			50,000	49,009	50,000	49,009
NORTHWEST BUS CO LTD			2,500	2,357	2,500	2,357
WASHINGTON COAST LINES			49,426	47,456	49,426	47,456
WESTOURS MOTOR COACHES INC			15,001	14,244	15,001	14,244
GRAND TOTAL	9,852,097	9,104,229	3,049,825	2,935,202	12,901,922	12,039,431

TABLE 34
PIPE LINE COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PIPE LINE COMPANIES -- STATE OF WASHINGTON, YEAR 1982

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CHEVRON PIPE LINE CO								
ADAMS	93.9	4,000	3,756	88.6	873,254	773,704	877,254	777,460
FRANKLIN	87.6	26,277	23,019	100.0	976,979	976,979	1,003,256	999,998
LINCOLN	91.0			99.3	495,869	492,398	495,869	492,398
SPOKANE	79.9	33,644	26,882	95.5	583,481	557,224	617,125	584,106
WALLA WALLA	81.1	7,314	5,932	92.5	599,184	554,245	606,498	560,177
TOTAL		71,235	59,589		3,528,767	3,354,550	3,600,002	3,414,139
NORTHWEST PIPELINE CORP								
ADAMS	93.9	4,977	4,673	88.6	2,945,763	2,609,945	2,950,740	2,614,618
BENTON	88.9	19,445,404	17,286,964	95.2	42,190,227	40,165,096	61,635,631	57,452,060
CHELAN	81.8	26,257	21,478	85.9	263,105	226,007	289,362	247,485
CLARK	94.2	1,407,633	1,325,989	97.2	6,630,749	6,445,087	8,038,382	7,771,076
COWLITZ	93.3	190,042	177,311	94.9	4,788,944	4,544,706	4,978,986	4,722,017
FRANKLIN	87.6	238,656	209,063	100.0	2,359,040	2,359,040	2,597,696	2,568,103
GRANT	81.4			92.1	314,727	289,864	314,727	289,864
GRAYS HARBOR	88.2	10,819	9,542	98.0	60,665	58,238	71,484	67,780
KING	94.3	486,675	458,935	98.2	5,799,130	5,694,744	6,285,805	6,153,679
KITTITAS	90.5	11,617	10,513	95.3	685,136	652,935	696,753	663,448
KLICKITAT	80.4	172,118	138,383	86.6	6,970,440	6,036,400	7,142,558	6,174,783
LEWIS	89.1	1,102,450	982,284	100.0	14,590,305	14,590,305	15,692,755	15,572,589
LINCOLN	91.0	700	637	99.3	869,383	863,298	870,083	863,935
MASON	86.4	36,563	31,590	96.5	145,622	140,526	182,185	172,116
PIERCE	92.8	833,684	773,659	98.0	5,474,370	5,364,882	6,308,054	6,138,541
SKAGIT	93.6	705,894	660,717	91.3	6,587,619	6,014,497	7,293,513	6,675,214
SKAMANIA	87.0	17,726	15,422	95.4	2,347,831	2,239,831	2,365,557	2,255,253
SNOHOMISH	89.5	1,428,616	1,278,615	98.1	9,427,435	9,248,313	10,856,051	10,526,928
SPOKANE	79.9	307,104	245,377	95.5	2,350,116	2,244,361	2,657,220	2,489,738
THURSTON	93.4	23,975	22,392	96.2	2,031,666	1,954,464	2,055,641	1,976,856
WALLA WALLA	81.1	34,589	28,052	92.5	38,428	35,546	73,017	63,598
WHATCOM	82.7	1,346,048	1,113,181	92.7	10,773,234	9,986,788	12,119,282	11,099,969
WHITMAN	77.8	18,949	14,742	85.0	1,878,195	1,596,468	1,897,144	1,611,210
YAKIMA	86.4	77,950	67,348	92.8	1,749,414	1,623,456	1,827,364	1,690,804
TOTAL		27,928,446	24,876,867		131,271,544	124,984,797	159,199,990	149,861,664
OLYMPIC PIPE LINE CO % MOBIL OIL								
CLARK	94.2	444,333	418,562	97.2	1,669,999	1,623,239	2,114,332	2,041,801
COWLITZ	93.3	907,627	846,816	94.9	3,545,665	3,364,835	4,453,292	4,211,651
KING	94.3	6,487,874	6,118,066	98.2	9,036,081	8,873,433	15,523,955	14,991,499
LEWIS	89.1	4,900	4,366	100.0	2,516,665	2,516,665	2,521,565	2,521,031
PIERCE	92.8	386,922	359,063	97.0	2,671,698	2,618,264	3,058,620	2,977,327
SKAGIT	93.6	2,713,832	2,540,147	91.3	5,265,772	4,807,649	7,979,604	7,347,796
SNOHOMISH	89.5	122,700	109,817	98.1	9,129,297	8,955,842	9,251,997	9,065,659
THURSTON	93.4	527,690	492,863	96.2	2,198,275	2,114,742	2,725,965	2,607,605
WHATCOM	82.7	1,282,946	1,060,996	92.7	3,087,727	2,862,322	4,370,673	3,923,318
TOTAL		12,878,824	11,950,696		39,121,179	37,736,991	53,000,003	49,687,687
PACIFIC GAS TRANSMISSION CO								
COLUMBIA	78.4	26,890	21,082	93.6	2,281,767	2,135,734	2,308,657	2,156,816
SPOKANE	79.9	2,278,975	1,820,901	95.5	27,697,201	26,450,826	29,976,176	28,271,727
WALLA WALLA	81.1	1,593,538	1,292,360	92.5	26,133,613	24,173,592	27,727,151	25,465,952
WHITMAN	77.8	51,936	40,407	85.0	35,736,085	30,375,674	35,788,021	30,416,081
TOTAL		3,951,339	3,174,750		91,848,666	83,135,826	95,800,005	86,310,576
TRANS MOUNTAIN OIL PIPE LINE CORP								
SKAGIT	93.6	453,840	424,794	91.3	323,702	295,539	777,542	720,333
WHATCOM	82.7	1,961,580	1,622,227	92.7	660,878	612,632	2,622,458	2,234,859
TOTAL		2,415,420	2,047,021		984,580	908,171	3,400,000	2,955,192
YELLOWSTONE PIPE LINE CO % CONOCO INC								
ADAMS	93.9			88.6	32,637	28,916	32,637	28,916
GRANT	81.4	187,561	152,675	92.1	436,049	401,601	623,610	554,276
LINCOLN	91.0			99.3	778,557	773,106	778,557	773,106
SPOKANE	79.9	496,874	397,003	95.5	1,668,325	1,593,249	2,165,199	1,990,252
TOTAL		684,435	549,678		2,915,568	2,796,872	3,600,003	3,346,550
GRAND TOTAL		47,929,699	42,658,601		269,670,304	252,917,207	317,600,003	295,575,808

TABLE 35
PRIVATE CAR COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1982

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ADM TRANSPORTATION CO	2,452,900	2,281,294			2,452,900	2,281,294
AGRI INDUSTRIES LEASING CO - ITEL	283,400	271,284			283,400	271,284
AIRCO INC	91,400	86,772			91,400	86,772
AGRI LEASIT CO	96,300	91,578			96,300	91,578
AIR PRODUCTS & CHEMICALS INC	164,600	157,804			164,600	157,804
ALASKA-HYDRO TRAIN INC	216,100	206,473			216,100	206,473
ALBERT CITY ELEVATORS	5,000	4,450			5,000	4,450
ALLIED CHEMICAL CORP	48,600	47,091			48,600	47,091
ALUMINUM CO OF AMERICA	5,000	4,860			5,000	4,860
AMERICAN COLLOID CO	21,000	19,922			21,000	19,922
AMERICAN PRESIDENT LINES - ITEL	42,800	40,690			42,800	40,690
RAIL BOX CO	7,616,000	7,143,574			7,616,000	7,143,574
AMOCO CHEMICALS CORP	131,500	121,466			131,500	121,466
AMOCO CANADA PETRO CO LTD	38,100	36,312			38,100	36,312
AMOCO OIL CO	99,600	86,778			99,600	86,778
ANCHOR GAS & FUEL TRANSPORT INC	5,000	4,860			5,000	4,860
AMSTAR CORP	23,700	22,842			23,700	22,842
ANDERSON L F	5,000	4,775			5,000	4,775
APEX TANK CAR LINE	5,000	4,860			5,000	4,860
ANDREWS PETROLEUM SVS INC	30,700	29,443			30,700	29,443
ARCO CHEMICALS INC	42,300	38,596			42,300	38,596
ASARCO INCORPORATED	265,400	260,377			265,400	260,377
ARCO PETROLEUM PROD % US RAIL SVS	1,757,000	1,662,826			1,757,000	1,662,826
AURORA COOPERATIVE ELEVATOR CO	280,600	270,763			280,600	270,763
BABCOCK & WILCOX CO	16,500	14,574			16,500	14,574
BAROID DIV N L INDUSTRIES	6,300	6,051			6,300	6,051
BEKER INDUSTRIES	75,500	71,269			75,500	71,269
BANKERS TRUST TRUSTEE & CONNECTICUT BNK TRUS	24,000	22,776			24,000	22,776
BAY ZINC CO DIV OF BAY CHEM CO INC	5,000	4,640			5,000	4,640
BENNETT LUMBER PROD INC	261,100	239,323			261,100	239,323
BIG THREE INDUSTRIES INC	36,100	34,622			36,100	34,622
BOEING CO THE	290,300	278,176			290,300	278,176
BIG THREE LINCOLN ALASKA INC	87,000	83,878			87,000	83,878
BORDEN CHEMICAL DIV	68,600	64,403			68,600	64,403
BRAE CORP	1,542,700	1,499,185			1,542,700	1,499,185
CALIFORNIA CONTEMPORARY INC	26,500	24,945			26,500	24,945
CALIFORNIA RAILCAR CORP	44,200	42,962			44,200	42,962
CALRAIL CO	191,100	185,749			191,100	185,749
CGTX	1,572,900	1,465,306			1,572,900	1,465,306
CANADIAN WHEAT BOARD % CAN NATL RWY	6,300	5,994			6,300	5,994
CANADIAN HIDROGAS RESOURCES LTD % CIGAS PROD	238,900	227,716			238,900	227,716

TABLE 35, Cont.
PRIVATE CAR COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1982

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CELTRAN INC			57,600	55,780	57,600	55,780
CERTAINTEED CORP			5,000	4,625	5,000	4,625
CHAPARRAL ENERGY INC			7,000	6,713	7,000	6,713
CHARTRANDS TANK CAR SERVICE INC			5,000	4,775	5,000	4,775
CHEMPLEX CO			154,700	140,230	154,700	140,230
CHEVRON USA INC			195,800	190,192	195,800	190,192
CHICAGO FREIGHT CAR LEASING			502,000	471,953	502,000	471,953
CITIES SERVICE CO			206,400	196,656	206,400	196,656
COMINCO AMERICAN INC			20,900	19,374	20,900	19,374
COMMONWEALTH PLAN INC THE			5,000	4,810	5,000	4,810
COCA COLA CO THE			8,700	8,362	8,700	8,362
CONOCO INC			57,400	55,535	57,400	55,535
CONTINENTAL TANK CAR CORP			8,100	7,676	8,100	7,676
COOPERATIVE PRODUCERS INC			427,600	394,975	427,600	394,975
CRYSTAL CAR LINE			309,500	286,153	309,500	286,153
DELTA TANK LINE CO			5,000	4,835	5,000	4,835
DEPENDABLE PROPERTIES INC			87,600	81,123	87,600	81,123
DIAMOND SHAMROCK CORP			128,000	122,444	128,000	122,444
DOW CHEMICAL CO THE			613,100	587,989	613,100	587,989
DRESSER LEASING CORP			5,000	4,810	5,000	4,810
DU PONT CANADA INC			6,300	5,796	6,300	5,796
EDWIN COOPER INC			5,000	4,775	5,000	4,775
E I DU PONT DE NEMOURS & CO			104,300	97,583	104,300	97,583
EMPIREGAS EQUIPMENT CORP			20,600	18,869	20,600	18,869
ESSEM CORP % UNION CARBIDE			5,900	5,789	5,900	5,789
ERIE CITY ENERGY % ZURN IND			5,000	4,673	5,000	4,673
ESTECH GENERAL CHEM CORP			5,000	4,775	5,000	4,775
ETHYL CORP			40,600	39,048	40,600	39,048
EVANS RAILCAR LEASING CO			3,338,000	3,160,486	3,338,000	3,160,486
EXXON CORP USA			44,000	42,498	44,000	42,498
EXXON CHEMICALS AMERICAS			159,300	149,049	159,300	149,049
FAR PORT COOP INC			561,900	529,646	561,900	529,646
FMC CORP INDUSTRIAL & CHEMICAL GROUP			86,800	82,563	86,800	82,563
FMC OF CANADA LTD			20,600	19,400	20,600	19,400
FARMERS COOP GRAIN & SUPPLY CO			124,600	117,404	124,600	117,404
FARMERS ELEVATOR CO			88,500	83,360	88,500	83,360
FAR MAR CO INC			56,400	52,146	56,400	52,146
FARMLAND INDUSTRIES INC			542,700	506,871	542,700	506,871
GRAIN TERMINAL ASSOC % ITEL RAIL DIV			2,186,500	2,047,301	2,186,500	2,047,301
FLAMMER J W CO INC			100,900	90,177	100,900	90,177
FARMERS COOP ASSN OF YORK			82,600	80,475	82,600	80,475

TABLE 35, Cont.
PRIVATE CAR COMPANIES

USOCP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1982

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
FOSTER POULTRY FARMS INC			8,200	7,667	8,200	7,667
FRUIT GROWERS EXPRESS CO			299,700	281,721	299,700	281,721
GARVEY ELEVATORS INC			27,900	27,398	27,900	27,398
GENERAL AMERICAN TRANS CORP			3,782,000	3,627,538	3,782,000	3,627,538
GENERAL ELECTRIC CO			127,000	120,904	127,000	120,904
GEORGIA PACIFIC CORP - BELLINGHAM			975,600	932,212	975,600	932,212
GEORGIA PACIFIC CORP - SOUTHERN			390,600	370,589	390,600	370,589
GLEN VALLEY CORP			6,300	6,124	6,300	6,124
GEORGIA PACIFIC CORP - PLAQUEMINE			39,200	37,325	39,200	37,325
GETTY REFINING & MARKETING CO			5,000	4,601	5,000	4,601
GLNX CORP			656,600	618,913	656,600	618,913
GORHAMS INC			15,800	14,746	15,800	14,746
JOHN H GRACE CO			5,000	4,450	5,000	4,450
GROWTH NONSTOCK COOP INC			630,400	594,216	630,400	594,216
GOODRICH B F % US RAIL SVS			8,200	7,859	8,200	7,859
GULF COAST GRAIN INC			252,300	237,819	252,300	237,819
GREAT LAKES CARBON CORP			5,000	4,760	5,000	4,760
GULF OIL CO - WESTERN TAX REGION			55,100	49,746	55,100	49,746
WALTER HAFFNER CO			5,000	4,810	5,000	4,810
HALLIBURTON CO			9,500	9,120	9,500	9,120
HARNISCHFEGER CORP			24,800	23,089	24,800	23,089
HEAD ON COLLISION LINE INC			10,400	9,214	10,400	9,214
HERCULES INC			13,500	12,704	13,500	12,704
HICKS THOMAS D & JOHN E			5,000	4,803	5,000	4,803
HOOKER CHEMICAL & PLASTIC CORP			1,886,200	1,764,006	1,886,200	1,764,006
HONEYMEAD PRODUCTS - ITEL			18,400	17,912	18,400	17,912
I E S X CORP			5,000	4,673	5,000	4,673
INDUSTRY LEASING % SCOULAR BISHOP			25,100	22,829	25,100	22,829
INTERNATIONAL MINERALS & CHEMICAL CORP			94,800	89,994	94,800	89,994
INTERAIL INC			443,700	418,233	443,700	418,233
IOWA SOUTHERN UTILITIES & UNITRAIN SVS			775,650	731,129	775,650	731,129
ITEL CORP - RAIL DIV			1,398,500	1,341,289	1,398,500	1,341,289
JIMBETCO INC % TANK CAR SVS INC			23,500	22,113	23,500	22,113
JONES CHEMICAL INC			6,300	6,180	6,300	6,180
KAISER CEMENT CORP			5,000	4,900	5,000	4,900
KENNECOTT MINERALS CO % KENNECOTT CORP			5,000	4,550	5,000	4,550
KERR MCGEE CHEMICAL CORP			16,900	16,082	16,900	16,082
KIRBERGER W J TRUSTEE % XTRA			6,300	6,051	6,300	6,051
KOPPERS CO INC			105,100	99,144	105,100	99,144
KRDX DIV OF DENVER RECYCLING CO			6,100	5,868	6,100	5,868
LEWIS GRAIN CO			84,100	80,449	84,100	80,449

TABLE 35, Cont.
PRIVATE CAR COMPANIES

USOCP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1982

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
LAMCO INC			288,400	273,075	288,400	273,075
L M T ASSOCIATES			5,000	4,625	5,000	4,625
LINCOLN GRAIN INC			1,196,000	1,141,347	1,196,000	1,141,347
LIQUID AIR INC			229,000	215,463	229,000	215,463
LUC LEASING INC			116,200	112,399	116,200	112,399
LOUISANA CEMENT CO			6,300	6,051	6,300	6,051
MALLARD TRANS CO			36,000	34,110	36,000	34,110
MANUFACTURERS LEASING CORP			141,000	132,460	141,000	132,460
M H C INC % CONAGRA			2,711,500	2,555,865	2,711,500	2,555,865
MBF IND INC & RAILWAY MKTNG			101,800	92,838	101,800	92,838
MERCHANTS DESPATCH TRANS CORP			7,200	6,928	7,200	6,928
MIDWEST BOTTLE GAS TANK CAR			19,700	18,893	19,700	18,893
MIDWEST SOLVENT CO INC			5,000	4,860	5,000	4,860
MIDWEST BY PRODUCTS CO			5,000	4,775	5,000	4,775
ROBERT F MILLER			5,000	4,711	5,000	4,711
M K RR EQUIP LEASING CO INC			29,900	26,909	29,900	26,909
MOBIL OIL CORP			379,400	363,008	379,400	363,008
MONSANTO CO			470,000	430,834	470,000	430,834
MORRISON QUIRK GRAIN CORP			88,000	82,119	88,000	82,119
NORTH AMERICAN CAR CORP			14,200,000	13,373,575	14,200,000	13,373,575
PACIFIC FRUIT EXPRESS CO			37,200	34,281	37,200	34,281
PACIFIC NORTHWEST SALVAGE			5,000	4,673	5,000	4,673
PACIFIC STATES RAILCAR CO			12,500	11,978	12,500	11,978
PARGAS INC			28,200	27,311	28,200	27,311
PAN AMERICAN RAILWAY CO			5,000	4,625	5,000	4,625
PENNWALT CARRIERS CORP			538,200	503,759	538,200	503,759
PETROLANE INC			89,000	85,591	89,000	85,591
PETRO TEX CHEMICAL CORP			5,000	4,860	5,000	4,860
PORTLAND GENERAL ELECTRIC CO			462,000	437,853	462,000	437,853
PHILLIPS PETROLEUM CO			255,200	233,669	255,200	233,669
PILLSBURY CO - ITEL			223,300	208,326	223,300	208,326
PMA TRANSPORTATION CORP			157,700	144,223	157,700	144,223
POLYSAR INC			5,000	4,860	5,000	4,860
PPG INDUSTRIES INC			1,064,500	986,737	1,064,500	986,737
PROCOR U S			259,000	240,540	259,000	240,540
PRO FLAME INC % CALIFORNIA GAS SVC CO			5,000	4,803	5,000	4,803
PLM INC			1,196,100	1,087,727	1,196,100	1,087,727
PUBLICKER INDUSTRIES INC			6,400	6,221	6,400	6,221
PUBLIC SERVICE CO OF OKLAHOMA			5,000	4,775	5,000	4,775
PUGET SOUND POWER & LIGHT CO			5,000	4,910	5,000	4,910
PUGET SOUND RAILWAY HISTORICAL ASSN			6,300	5,924	6,300	5,924

TABLE 35, Cont.
PRIVATE CAR COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1982

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
PULLMAN LEASING CO			6,521,000	6,126,054	6,521,000	6,126,054
PYROFAX GAS CO			5,000	4,775	5,000	4,775
QUAKER STATE OIL REFINING CORP			8,100	7,903	8,100	7,903
RAILROAD CAR MANAGEMENT CO INC			126,200	118,907	126,200	118,907
RAILSERV MANAGEMENT CORP			175,500	165,409	175,500	165,409
RAILGON CO			1,094,000	1,022,905	1,094,000	1,022,905
RALSTON PURINA CO			6,300	5,887	6,300	5,887
RELCO NEVADA CORP			133,800	126,081	133,800	126,081
ROYCE KERSHAW CO			93,200	90,168	93,200	90,168
REX LEASING INC			1,026,700	1,002,029	1,026,700	1,002,029
REMX CORP			119,600	108,888	119,600	108,888
REX RAILWAYS INC			188,600	184,068	188,600	184,068
REYNOLDS METALS CO			5,000	4,860	5,000	4,860
RICHMOND LEASING CO			568,100	520,134	568,100	520,134
RUDDY TANK CAR CO			5,000	4,655	5,000	4,655
SANDERSVILLE LEASING CO			5,000	4,813	5,000	4,813
SAUVAGE GAS CO % ZIP TRANS			130,500	124,390	130,500	124,390
SCANDINAVIAN OIL CO INC % EGANS TRANS INC			6,300	5,887	6,300	5,887
SCOULAR BISHOP GRAIN CO			1,308,000	1,222,813	1,308,000	1,222,813
SHELL OIL CO			1,126,900	1,054,378	1,126,900	1,054,378
SEABOARD ALLIED MILLING % CARGILL			5,000	4,513	5,000	4,513
SCOULAR-WELSH CO			5,000	4,813	5,000	4,813
SAND SEED SERVICE INC			6,300	6,124	6,300	6,124
SHINTECH INC			61,500	57,880	61,500	57,880
SHIPPERS CAR LINE DIVISION - ACF INDUSTRIES			4,800,000	4,426,907	4,800,000	4,426,907
WM G SIMON TANK CAR MGMNT			5,000	4,791	5,000	4,791
SOLTEX POLYMER CORP			27,800	26,722	27,800	26,722
SOUTH SOO GRAIN CO			112,300	103,573	112,300	103,573
ST JOE LEAD CO			16,400	15,110	16,400	15,110
STAUFFER CHEMICAL CO			86,400	80,692	86,400	80,692
SUN REFINING & MARKETING CO			36,100	34,248	36,100	34,248
TANK CAR SERVICES CO INC			88,800	86,260	88,800	86,260
TENNESSEE EASTMAN CO			35,900	35,254	35,900	35,254
TERMINAL GRAIN CORP			783,000	721,077	783,000	721,077
TEXASGULF INC			200,500	190,571	200,500	190,571
TRAILER TRAIN CO			26,400,000	24,685,462	26,400,000	24,685,462
TRANSITANK CAR LEASING CORP			5,000	4,810	5,000	4,810
TRINITY INDUSTRIES LEASING CO			2,057,300	1,971,459	2,057,300	1,971,459
TRECO SALES INC % XTRA			6,300	6,124	6,300	6,124
TRANSPORT ARTS CORP			6,300	6,124	6,300	6,124
TRANSPORTATION CORP OF AMERICA			2,810,400	2,626,508	2,810,400	2,626,508

TABLE 35, Cont.
PRIVATE CAR COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1982

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
TRINITY RAILCAR LEASING CORP			246,900	233,266	246,900	233,266
TROPICANA PRODUCTS SALES INC			30,700	29,984	30,700	29,984
UNION CARBIDE CORP % PROP & SALES TAX DEPT			73,700	71,484	73,700	71,484
UNION OIL OF CALIF - CHEMICALS DIV			16,000	15,696	16,000	15,696
UNION PACIFIC FRUIT EXPRESS CO			5,000	4,775	5,000	4,775
UNION TANK CAR CO			4,182,200	3,956,072	4,182,200	3,956,072
UNITED EQUIPMENT LEASING ASSOCIATES			913,500	867,076	913,500	867,076
UNITED GRAIN CORP			253,500	248,501	253,500	248,501
U S INDUSTRIAL CHEM CO - DIV NATL DIST & CHE			9,700	9,198	9,700	9,198
UNITED STATES LEASING INTERNATIONAL INC			93,900	90,486	93,900	90,486
UNIVERSAL LPGX CO - UNIVERSAL BUTANE			5,000	4,815	5,000	4,815
UNITED STATES RAIL SERVICES INC POOLS #1-10			431,300	411,372	431,300	411,372
UTILITY FUELS INC			6,300	6,064	6,300	6,064
VANGAS INC			5,000	4,900	5,000	4,900
VULCAN MATERIALS CO CHEM DIV			16,500	16,038	16,500	16,038
VELSICOL CHEMICAL CORP			23,700	23,147	23,700	23,147
VIRGINIA CHEMICALS INC			75,800	74,019	75,800	74,019
WESTINGHOUSE ELECTRIC CORP			79,100	73,252	79,100	73,252
WAGNER MILLS INC - VAL U HI			7,700	7,171	7,700	7,171
WEST CENTRAL COOP			22,000	20,570	22,000	20,570
WESTERN RAIL LEASING CORP			245,200	237,181	245,200	237,181
W F I X PARTNERS			5,000	4,860	5,000	4,860
WEYERHAEUSER CANADA LTD			6,300	6,042	6,300	6,042
WEYERHAEUSER CO			929,800	903,107	929,800	903,107
WILBUR ELLIS CO % US RAIL SVS			94,000	90,428	94,000	90,428
XTRA INC % XLCO INC			2,694,000	2,519,036	2,694,000	2,519,036
BURKE ENERGY CORP % WILSON PROPANE			13,500	13,129	13,500	13,129
ZIP TRANSPORTATION CO INC			12,400	11,872	12,400	11,872
GRAND TOTAL			125,995,450	118,480,741	125,995,450	118,480,741

TABLE 36
RAILROAD COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF RAILROAD COMPANIES -- STATE OF WASHINGTON, YEAR 1982

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
BURLINGTON NORTHERN RAILROAD CO								
ADAMS	93.9	7,023,072	6,594,665	88.6	2,947,178	2,611,199	9,970,250	9,205,864
BENTON	88.9	6,801,573	6,046,598	95.2	2,587,561	2,463,358	9,389,134	8,509,956
CHELAN	81.8	5,772,451	4,721,863	85.9	2,444,110	2,099,489	8,216,561	6,821,352
CLARK	94.2	4,277,464	4,029,370	97.2	1,476,203	1,434,870	5,753,667	5,464,240
COLUMBIA	78.4	149,964	117,572	93.6	85,282	79,824	235,246	197,396
COWLITZ	93.3	4,706,028	4,390,726	94.9	1,513,654	1,436,457	6,219,682	5,827,183
DOUGLAS	88.4	1,857,877	1,642,364	85.0	695,251	590,963	2,553,128	2,233,327
FERRY	95.8	821,034	786,552	89.1	260,879	232,442	1,081,913	1,018,994
FRANKLIN	87.6	8,423,320	7,378,829	100.0	3,548,218	3,548,218	11,971,538	10,927,047
GRANT	81.4	5,592,563	4,552,344	92.1	2,298,745	2,117,141	7,891,308	6,669,485
GRAYS HARBOR	88.2	1,657,681	1,462,074	96.0	668,351	641,617	2,326,032	2,103,691
KING	94.3	14,856,533	14,009,707	98.2	5,245,716	5,151,291	20,102,249	19,160,998
KITSAP	90.7			95.6	130,051	124,329	130,051	124,329
KITTITAS	90.5	3,566,577	3,227,753	95.3	1,270,858	1,211,128	4,837,435	4,438,881
KLICKITAT	80.4	7,590,473	6,102,742	86.6	2,933,297	2,540,236	10,523,770	8,642,978
LEWIS	89.1	3,928,167	3,499,997	100.0	1,262,419	1,262,419	5,190,586	4,762,416
LINCOLN	91.0	7,434,790	6,765,657	99.3	3,006,788	2,985,738	10,441,578	9,751,395
MASON	86.4	282,466	244,050	96.5	255,441	246,500	537,907	490,550
OKANOGAN	74.9	2,026,500	1,517,851	93.1	853,942	795,022	2,880,442	2,312,873
PACIFIC	77.9	554,591	432,027	95.1	233,699	222,248	788,290	654,275
PEND OREILLE	74.6	428,733	319,834	91.4	180,664	165,127	609,397	484,961
PIERCE	92.8	6,231,444	5,782,778	98.0	2,004,203	1,964,122	8,235,647	7,746,900
SKAGIT	93.6	2,702,879	2,529,893	91.3	847,296	773,585	3,550,175	3,303,478
SKAMANIA	87.0	2,946,691	2,563,619	95.4	1,124,546	1,072,818	4,071,237	3,636,437
SNOHOMISH	89.5	7,593,139	6,795,858	98.1	2,922,712	2,867,177	10,515,851	9,663,035
SPOKANE	79.9	11,553,507	9,231,253	95.5	4,792,355	4,576,701	16,345,862	13,807,954
STEVENS	79.3	2,151,057	1,705,786	94.8	838,583	794,975	2,989,640	2,500,761
THURSTON	93.4	3,602,492	3,364,729	96.2	1,168,880	1,124,463	4,771,372	4,489,192
WALLA WALLA	81.1	1,989,213	1,613,252	92.5	1,287,697	1,191,120	3,276,910	2,804,372
WHATCOM	82.7	3,143,289	2,599,498	92.7	1,027,103	952,123	4,170,392	3,551,621
WHITMAN	77.8	2,391,652	1,860,706	85.0	1,533,398	1,303,392	3,925,050	3,164,098
YAKIMA	86.4	4,492,693	3,881,689	92.8	1,605,013	1,489,453	6,097,706	5,371,142
TOTAL		136,549,913	119,771,636		53,050,093	50,069,545	189,600,006	169,841,181
CAMAS PRAIRIE RAILROAD								
WHITMAN	77.8			85.0	156,000	132,600	156,000	132,600
CHEHALIS WESTERN RAILROAD CO								
LEWIS	89.1	1,346,601	1,199,820	100.0	825,220	825,220	2,171,821	2,025,040
PIERCE	92.8	3,346,153	3,105,229	98.0	2,105,512	2,063,403	5,451,665	5,168,632
THURSTON	93.4	3,516,744	3,284,639	96.2	1,859,765	1,789,095	5,376,509	5,073,734
TOTAL		8,209,498	7,589,688		4,790,497	4,677,718	12,999,995	12,267,406
CHICAGO MILWAUKEE ST PAUL & PACIFIC RAILROAD								
CLALLAM	89.1	1,338,137	1,192,281	93.1	229,367	213,540	1,567,504	1,405,821
JEFFERSON	90.6	1,075,314	974,235	97.6	189,937	185,379	1,265,251	1,159,614
KING	94.3	136,552	128,769	98.2	30,696	30,143	167,248	158,912
TOTAL		2,550,003	2,295,285		450,000	429,062	3,000,003	2,724,347
SEATTLE & NORTH COAST RAILROAD CO								
CLALLAM	89.1			93.1	2,650,000	2,467,150	2,650,000	2,467,150
JEFFERSON	90.6			97.6	2,650,000	2,586,400	2,650,000	2,586,400
KING	94.3			98.2	2,650,000	2,602,300	2,650,000	2,602,300
TOTAL					7,950,000	7,655,850	7,950,000	7,655,850
SPOKANE INTERNATIONAL RAILROAD CO								
SPOKANE	79.9	4,482,239	3,581,309	95.5	317,760	303,461	4,799,999	3,884,770
UNION PACIFIC RAILROAD CO								
ADAMS	93.9	2,876,313	2,700,857	88.6	1,918,963	1,700,201	4,795,276	4,401,058
BENTON	88.9	1,753,653	1,558,998	95.2	1,294,357	1,232,227	3,048,010	2,791,225
CLARK	94.2	32,544	30,656	97.2	1,583,030	1,538,704	1,615,574	1,569,360
COLUMBIA	78.4	929,483	728,715	93.6	676,849	633,530	1,606,332	1,362,245
COWLITZ	93.3	46,254	43,156	94.9	3,709,061	3,519,900	3,755,315	3,563,056
FRANKLIN	87.6	507,071	444,194	100.0	340,106	340,106	847,177	784,300
GARFIELD	92.7	371,319	344,212	89.0	213,553	190,062	584,872	534,274

TABLE 36, Cont.
RAILROAD COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF RAILROAD COMPANIES -- STATE OF WASHINGTON, YEAR 1982

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
UNION PACIFIC RAILROAD CO								
GRAYS HARBOR	88.2	1,217,389	1,073,736	96.0	903,845	867,692	2,121,234	1,941,428
KING	94.3	3,326,437	3,136,829	98.2	3,082,097	3,026,617	6,408,534	6,163,446
KLICKITAT	80.4	17,290	13,902	86.6	108,892	94,301	126,182	108,203
LEWIS	89.1	185,547	165,321	100.0	2,927,146	2,927,146	3,112,693	3,092,467
LINCOLN	91.0	496,072	451,426	99.3	333,300	330,967	829,372	782,393
PIERCE	92.8	1,258,109	1,167,525	98.0	3,571,851	3,500,413	4,829,960	4,667,938
SKAMANIA	87.0	12,573	10,939	95.4	22,696	21,652	35,269	32,591
SPOKANE	79.9	3,992,308	3,189,854	95.5	3,022,911	2,886,879	7,015,219	6,076,733
THURSTON	93.4	451,399	421,607	96.2	2,494,579	2,399,788	2,945,978	2,821,395
WALLA WALLA	81.1	6,751,246	5,475,258	92.5	4,545,522	4,204,610	11,296,768	9,679,868
WHITMAN	77.8	9,538,528	7,420,977	85.0	6,394,630	5,435,438	15,933,158	12,856,415
YAKIMA	86.4	1,697,341	1,466,503	92.8	1,195,711	1,109,619	2,893,052	2,576,122
TOTAL		35,460,876	29,844,665		38,339,099	35,959,852	73,799,975	65,804,517
GRAND TOTAL		187,252,529	163,082,583		105,053,449	99,228,088	292,305,978	262,310,671

TABLE 37
TELEGRAPH COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF TELEGRAPH COMPANIES -- STATE OF WASHINGTON, YEAR 1982

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
WESTERN UNION TELEGRAPH CO								
ADAMS	93.9			88.6	6,461	5,725	6,461	5,725
ASOTIN	77.0			96.1	1,455	1,398	1,455	1,398
BENTON	88.9	2,200	1,956	95.2	92,796	88,342	94,996	90,298
CHELAN	81.8			85.9	70,239	60,336	70,239	60,336
CLALLAM	89.1			93.1	25,439	23,684	25,439	23,684
CLARK	94.2	6,000	5,652	97.2	105,282	102,334	111,282	107,986
COWLITZ	93.3			94.9	43,586	41,363	43,586	41,363
DOUGLAS	88.4	3,000	2,652	85.0	373	317	3,373	2,969
FERRY	95.8			89.1	842	750	842	750
FRANKLIN	87.6	4,200	3,679	100.0	136,720	136,720	140,920	140,399
GARFIELD	92.7			89.0	1,646	1,465	1,646	1,465
GRANT	81.4	5,000	4,070	92.1	29,727	27,377	34,727	31,447
GRAYS HARBOR	88.2			96.0	43,857	42,104	43,857	42,104
ISLAND	85.4			99.9	30,018	29,988	30,018	29,988
JEFFERSON	90.6			97.6	3,524	3,439	3,524	3,439
KING	94.3	648,919	611,931	98.2	6,096,868	5,987,125	6,745,787	6,599,056
KITSAP	90.7			95.6	72,708	69,509	72,708	69,509
KITTITAS	90.5			95.3	6,187	5,896	6,187	5,896
KLICKITAT	80.4	2,000	1,608	86.6	2,393	2,072	4,393	3,680
LEWIS	89.1			100.0	20,732	20,732	20,732	20,732
LINCOLN	91.0			99.3	187	186	187	186
MASON	86.4			96.5	11,546	11,142	11,546	11,142
OKANOGAN	74.9	4,100	3,071	93.1	3,513	3,271	7,613	6,342
PACIFIC	77.9			95.1	2,767	2,631	2,767	2,631
PEND OREILLE	74.6			91.4	1,752	1,601	1,752	1,601
PIERCE	92.8	33,400	30,995	98.0	463,748	454,474	497,148	485,469
SKAGIT	93.6			91.3	37,452	34,194	37,452	34,194
SKAMANIA	87.0			95.4	484	462	484	462
SNOHOMISH	89.5			98.1	203,281	199,419	203,281	199,419
SPOKANE	79.9	39,000	31,161	95.5	559,535	534,356	598,535	565,517
STEVENS	79.3			94.8	7,756	7,353	7,756	7,353
THURSTON	93.4			96.2	69,736	67,086	69,736	67,086
WALLA WALLA	81.1			92.5	57,162	52,875	57,162	52,875
WHATCOM	82.7			92.7	89,232	82,717	89,232	82,717
WHITMAN	77.8			85.0	9,312	7,916	9,312	7,916
YAKIMA	86.4			92.8	143,863	133,506	143,363	133,506
TOTAL		747,819	696,775		8,452,179	8,243,865	9,199,998	8,940,640
GRAND TOTAL		747,819	696,775		8,452,179	8,243,865	9,199,998	8,940,640

TABLE 38
TELEPHONE COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1982

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
AMERICAN TELEPHONE & TELEGRAPH CO								
ADAMS	93.9			88.6	247,446	219,237	247,446	219,237
CLALLAM	89.1	1,367,435	1,218,385	93.1	1,448,804	1,348,836	2,816,239	2,567,221
GRANT	81.4			92.1	428,377	394,535	428,377	394,535
KING	94.3	595,950	561,981	98.2	20,076,989	19,715,603	20,672,939	20,277,584
KITTITAS	90.5			95.3	920,352	877,096	920,352	877,096
KLICKITAT	80.4	430,093	345,794	86.6	586,703	508,084	1,016,796	853,878
LINCOLN	91.0			99.3	624,472	620,101	624,472	620,101
PIERCE	92.8			98.0	45,144	44,241	45,144	44,241
SKAGIT	93.6			91.3	110,608	100,985	110,608	100,985
SNOHOMISH	89.5			98.1	106,386	104,365	106,386	104,365
SPOKANE	79.9			95.5	4,731,179	4,518,276	4,731,179	4,518,276
WHATCOM	82.7			92.7	152,799	141,645	152,799	141,645
WHITMAN	77.8			85.0	651,801	554,031	651,801	554,031
YAKIMA	86.4			92.8	3,475,463	3,225,230	3,475,463	3,225,230
TOTAL		2,393,478	2,126,160		33,606,523	32,372,265	36,000,001	34,498,425
ASOTIN TELEPHONE CO								
ASOTIN	77.0	109,931	84,647	96.1	1,890,069	1,816,356	2,000,000	1,901,003
COMMUNICATIONS SATELLITE CORP								
OKANOGAN	74.9	2,124,757	1,591,443	93.1	6,775,243	6,307,751	8,900,000	7,899,194
CONTINENTAL TELEPHONE CO OF THE NW INC								
FERRY	95.8	140,822	134,907	89.1	1,867,901	1,664,299	2,008,723	1,799,206
GRAYS HARBOR	88.2	416,716	367,544	96.0	1,723,486	1,654,546	2,140,202	2,022,090
KING	94.3			98.2	73,493	72,170	73,493	72,170
KITTITAS	90.5			95.3	19,852	18,919	19,852	18,569
OKANOGAN	74.9	161,430	120,911	93.1	3,526,481	3,283,155	3,687,911	3,404,066
PACIFIC	77.9	9,750	7,595	95.1	370,305	352,160	380,055	359,755
SKAGIT	93.6	1,790,241	1,675,667	91.3	21,645,780	19,762,597	23,436,021	21,438,264
WHATCOM	82.7	1,970,218	1,629,371	92.7	22,410,021	20,774,089	24,380,239	22,403,460
YAKIMA	86.4	20,194	17,448	92.8	1,153,317	1,070,279	1,173,511	1,087,727
TOTAL		4,509,371	3,953,443		52,790,636	48,652,214	57,300,007	52,605,657
ELLENSBURG TELEPHONE CO								
KITTITAS	90.5	958,901	867,805	95.3	9,401,897	8,960,009	10,360,798	9,827,814
YAKIMA	86.4	269,490	232,839	92.8	3,369,713	3,127,094	3,639,203	3,359,933
TOTAL		1,228,391	1,100,644		12,771,610	12,087,103	14,000,001	13,187,747
GENERAL TELEPHONE CO OF THE NORTHWEST INC								
BENTON	88.9	7,340,543	6,525,744	95.2	69,333,475	66,005,470	76,674,018	72,531,214
CHELAN	81.8	6,636,830	5,428,927	85.9	33,618,131	28,877,974	40,254,961	34,306,901
CLARK	94.2	475,631	448,045	97.2	8,462,145	8,225,203	8,937,776	8,673,248
COWLITZ	93.3	64,221	59,918	94.9	1,892,514	1,795,995	1,956,735	1,855,913
DOUGLAS	88.4	949,607	839,454	85.0	9,191,095	7,812,434	10,140,702	8,651,888
GRANT	81.4	419,302	341,312	92.1	5,137,329	4,731,481	5,556,631	5,072,793
ISLAND	85.4	1,378,716	1,177,424	99.9	18,803,777	18,784,973	20,182,493	19,962,397
KING	94.3	10,163,392	9,584,080	98.2	101,752,860	99,921,311	111,916,252	109,505,391
OKANOGAN	74.9	137,847	103,247	93.1	1,790,599	1,667,047	1,928,446	1,770,294
PEND OREILLE	74.6	453,117	338,026	91.4	4,345,349	3,971,649	4,798,466	4,309,675
SKAGIT	93.6	968,133	906,174	91.3	13,885,595	12,677,548	14,853,728	13,583,722
SKAMANIA	87.0	114,399	99,527	95.4	696,393	664,357	810,792	763,884
SNOHOMISH	89.5	40,221,467	35,998,214	98.1	229,531,643	225,170,537	269,753,110	261,168,751
SPOKANE	79.9	267,746	213,930	95.5	1,452,772	1,387,400	1,720,518	1,601,330
WHITMAN	77.8	1,706,672	1,327,792	85.0	17,308,706	14,712,400	19,015,378	16,040,192
TOTAL		71,297,623	63,391,814		517,202,383	496,405,779	588,500,006	559,797,593
INLAND TELEPHONE CO								
KITTITAS	90.5			95.3	24,668	23,509	24,668	23,509
WHITMAN	77.8	144,695	112,573	85.0	600,637	510,541	745,332	623,114
TOTAL		144,695	112,573		625,305	534,050	770,000	646,623
ITT WORLD COMMUNICATIONS INC								
SNOHOMISH	89.5			98.1	142,000	139,302	142,000	139,302

TABLE 38, Cont.
TELEPHONE COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1982

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
LEWIS RIVER TELEPHONE CO INC								
CLARK	94.2	446,406	420,515	97.2	2,093,212	2,034,603	2,539,618	2,455,118
COWLITZ	93.3	36,434	33,993	94.9	170,413	161,722	206,847	195,715
SKAMANIA	87.0			95.4	3,536	3,373	3,536	3,373
TOTAL		482,840	454,508		2,267,161	2,199,698	2,750,001	2,654,206
PACIFIC NORTHWEST BELL TELEPHONE CO								
ADAMS	93.9	408,689	383,758	88.6	5,970,799	5,290,128	6,379,488	5,673,886
ASOTIN	77.8			96.1	3,583,876	3,444,104	3,583,876	3,444,104
BENTON	88.9	154,639	137,474	95.2	2,466,895	2,348,484	2,621,534	2,485,958
CHELAN	81.8	407,320	333,188	85.9	1,476,663	1,268,454	1,883,983	1,601,642
CLALLAM	89.1	1,736,513	1,547,233	93.1	20,561,508	19,142,765	22,298,021	20,689,998
CLARK	94.2	4,556,904	4,292,603	97.2	81,774,255	79,484,574	86,331,159	83,777,177
COLUMBIA	78.4	132,829	104,138	93.6	1,468,414	1,374,436	1,601,243	1,478,574
COWLITZ	93.3	2,799,013	2,611,479	94.9	29,328,527	27,832,775	32,127,540	30,444,254
DOUGLAS	88.4	194,596	172,023	85.0	1,390,602	1,182,011	1,585,198	1,354,034
FERRY	95.8	32,269	30,914	89.1	306,124	272,756	338,393	303,670
FRANKLIN	87.6	1,049,027	918,947	100.0	13,431,277	13,431,277	14,480,304	14,350,224
GARFIELD	92.7	113,463	105,181	89.0	1,119,935	996,741	1,233,398	1,101,922
GRANT	81.4	1,450,238	1,180,494	92.1	20,543,360	18,920,438	21,993,598	20,100,932
GRAYS HARBOR	88.2	1,953,902	1,723,342	96.0	20,694,029	19,866,272	22,647,931	21,589,614
JEFFERSON	90.6	514,016	465,698	97.6	7,183,507	7,011,102	7,697,523	7,476,800
KING	94.3	147,026,729	138,646,205	98.2	730,486,894	717,338,118	877,513,623	855,984,323
KITSAP	90.7	5,703,851	5,173,393	95.6	55,384,295	52,947,387	61,088,146	58,120,780
KITTITAS	90.5	920,511	833,064	95.3	5,116,904	4,876,409	6,037,415	5,709,473
KLICKITAT	80.4	75,665	60,835	86.6	993,749	860,588	1,069,414	921,423
LEWIS	89.1	1,250,056	1,113,799	100.0	17,409,153	17,409,153	18,659,209	18,522,952
LINCOLN	91.0	708,367	644,613	99.3	4,961,286	4,926,556	5,669,653	5,571,169
MASON	86.4	1,035,394	894,581	96.5	14,357,119	13,854,620	15,392,513	14,749,201
OKANOGAN	74.9	1,447,962	1,084,524	93.1	10,123,037	9,424,545	11,570,999	10,509,069
PACIFIC	77.9	518,662	404,038	95.1	3,585,263	3,409,586	4,103,925	3,813,624
PEND OREILLE	74.6			91.4	327,713	299,531	327,713	299,531
PIERCE	92.8	14,321,411	13,290,271	98.0	172,876,744	169,419,215	187,198,155	182,709,486
SAN JUAN	94.5	135,907	128,432	95.1	221,585	210,727	357,492	339,159
SKAGIT	93.6	114,500	107,172	91.3	969,867	885,488	1,084,367	992,660
SKAMANIA	87.0	111,994	97,435	95.4	316,227	301,681	428,221	399,116
SNOHOMISH	89.5	556,704	498,250	98.1	1,886,501	1,850,655	2,443,205	2,348,905
SPOKANE	79.9	15,379,560	12,288,269	95.5	160,613,390	153,385,790	175,992,950	165,674,059
STEVENS	79.3	505,821	401,116	94.8	8,469,447	8,029,036	8,975,268	8,430,152
THURSTON	93.4	5,922,118	5,531,258	96.2	64,128,503	61,691,617	70,050,621	67,222,875
WAHKIAKUM	75.6	31,197	23,585	92.2	778,605	717,876	809,802	741,461
WALLA WALLA	81.1	1,555,877	1,261,815	92.5	19,048,844	17,620,178	20,604,721	18,881,993
WHATCOM	82.7	1,347,153	1,114,096	92.7	26,866,605	24,905,342	28,213,758	26,019,438
WHITMAN	77.8	436,863	339,880	85.0	3,016,082	2,563,674	3,452,945	2,903,554
YAKIMA	86.4	4,246,973	3,669,383	92.8	47,905,723	44,456,513	52,152,696	48,125,896
TOTAL		218,856,693	201,612,486		1,561,143,307	1,513,250,602	1,780,000,000	1,714,863,088
PENINSULA TELEPHONE & TELEGRAPH CO								
CLALLAM	89.1	871,113	776,161	93.1	4,649,153	4,328,362	5,520,266	5,104,523
GRAYS HARBOR	88.2			96.0	3,374	3,239	3,374	3,239
JEFFERSON	90.6			97.6	376,361	367,328	376,361	367,328
TOTAL		871,113	776,161		5,028,888	4,698,929	5,900,001	5,475,090
PIONEER TELEPHONE CO								
ADAMS	93.9			88.6	1,366	1,210	1,366	1,210
WHITMAN	77.8	92,490	71,957	85.0	856,144	727,724	948,634	799,681
TOTAL		92,490	71,957		857,510	728,934	950,000	800,891
PRESCOTT TELEPHONE & TELEGRAPH CO								
COLUMBIA	78.4			93.6	4,940	4,624	4,940	4,624
KITTITAS	90.5	358,675	324,601	95.3	663,916	632,712	1,022,591	957,313
WALLA WALLA	81.1	18,677	15,147	92.5	153,792	142,258	172,469	157,405
TOTAL		377,352	339,748		822,648	779,594	1,200,000	1,119,342
PACIFIC TELECOM INC								
ADAMS	93.9	9,428	8,853	88.6	250,533	221,972	259,961	230,825
FERRY	95.8			89.1	400,017	356,415	400,017	356,415

TABLE 38, Cont.
TELEPHONE COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1982

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
PACIFIC TELECOM INC								
FRANKLIN	87.6	145,069	127,080	100.0	2,920,908	2,920,908	3,065,977	3,047,988
GRAYS HARBOR	88.2	331,932	292,764	96.0	6,486,940	6,227,462	6,818,872	6,520,226
KING	94.3	737,578	695,537	98.2	9,271,850	9,104,957	10,009,428	9,800,494
KITSAP	90.7	321,841	291,910	95.6	4,940,201	4,722,831	5,262,042	5,014,741
KITTITAS	90.5			95.3	108,035	102,958	108,035	102,958
LEWIS	89.1	243,526	216,983	100.0	2,844,801	2,844,801	3,088,327	3,061,784
LINCOLN	91.0	176,098	160,249	99.3	2,359,193	2,342,680	2,535,291	2,502,929
MASON	86.4			96.5	91,031	87,845	91,031	87,845
OKANOGAN	74.9	46,879	35,112	93.1	1,565,002	1,457,016	1,611,381	1,492,128
PACIFIC	77.9	220,685	171,912	95.1	3,930,416	3,737,823	4,151,101	3,909,735
PIERCE	92.8	1,213,771	1,126,379	98.0	15,978,871	15,659,292	17,192,642	16,785,671
SAN JUAN	94.5	54,193	51,212	95.1	1,034,694	983,994	1,088,887	1,035,206
SPOKANE	79.9	1,445,265	1,154,766	95.5	7,127,698	6,806,951	8,572,963	7,961,717
STEVENS	79.3	191,672	151,995	94.8	5,242,952	4,970,319	5,434,624	5,122,314
THURSTON	93.4			96.2	4,523	4,351	4,523	4,351
WAHKIAKUM	75.6	39,159	29,604	92.2	352,367	324,882	391,526	354,486
WHITMAN	77.8			85.0	12,876	10,945	12,876	10,945
TOTAL		5,177,096	4,514,356		64,922,908	62,888,402	70,100,004	67,402,758
UNITED TELEPHONE CO OF THE NORTHWEST								
BENTON	88.9	211,393	187,928	55.2	15,282,551	14,548,988	15,493,944	14,736,916
GRANT	81.4	36,979	30,101	92.1	1,295,986	1,193,603	1,332,965	1,223,704
JEFFERSON	90.6	80,472	72,907	97.6	2,508,142	2,447,946	2,588,614	2,520,853
KITSAP	90.7	877,038	795,473	95.6	16,393,074	15,671,779	17,270,112	16,467,252
KLICKITAT	80.4	345,959	278,151	86.6	8,711,913	7,544,515	9,057,872	7,822,666
SKAMANIA	87.0	119,350	103,835	95.4	3,190,219	3,043,468	3,309,569	3,147,303
YAKIMA	86.4	1,223,450	1,057,061	92.8	20,923,476	19,416,985	22,146,926	20,474,046
TOTAL		2,894,641	2,525,456		68,305,361	63,867,284	71,200,002	66,392,740
WESTERN WAHKIAKUM COUNTY TELEPHONE CO								
PACIFIC	77.9	32,501	25,318	95.1	466,862	443,986	499,363	469,304
WAHKIAKUM	75.6	189,536	143,289	92.2	451,101	415,915	640,637	559,204
TOTAL		222,037	168,607		917,963	859,901	1,140,000	1,028,508
YELM TELEPHONE CO INC								
PIERCE	92.8			98.0	728,130	713,567	728,130	713,567
THURSTON	93.4	434,498	405,821	96.2	3,337,372	3,210,552	3,771,870	3,616,373
TOTAL		434,498	405,821		4,065,502	3,924,119	4,500,000	4,329,940
GRAND TOTAL		311,217,006	283,229,824		2,334,135,017	2,251,512,283	2,645,352,023	2,534,742,107

TABLE 39
WATER TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF WATER TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1982

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ALASKA TOUR & MKG SVRS INC EXPLORATION HOLID								
BENTON	88.9			95.2	38,526	36,677	38,526	36,677
JEFFERSON	90.6			97.6	46,917	45,791	46,917	45,791
KING	94.3			98.2	286,454	281,298	286,454	281,298
SAN JUAN	94.5			95.1	160,206	152,356	160,206	152,356
SKAGIT	93.6			91.3	67,897	61,990	67,897	61,990
TOTAL					600,000	578,112	600,000	578,112
ALBERT BERNERT INC								
COWLITZ	93.3			94.9	1,259,700	1,195,455	1,259,700	1,195,455
KLICKITAT	80.4			86.6	40,300	34,900	40,300	34,900
TOTAL					1,300,000	1,230,355	1,300,000	1,230,355
BLACK BALL TRANSPORT INC								
CLALLAM	89.1			93.1	1,693,471	1,576,622	1,693,471	1,576,622
KING	94.3			98.2	6,529	6,412	6,529	6,412
TOTAL					1,700,000	1,583,034	1,700,000	1,583,034
COLUMBIA MARINE LINES INC % CROWLEY MARITIME								
ASOTIN	77.0			96.1	951,876	914,753	951,876	914,753
BENTON	88.9			95.2	179,882	171,248	179,882	171,248
CLARK	94.2			97.2	2,913,692	2,832,109	2,913,692	2,832,109
COLUMBIA	78.4			93.6	239,843	224,493	239,843	224,493
COWLITZ	93.3			94.9	517,162	490,787	517,162	490,787
FRANKLIN	87.6			100.0	3,226,139	3,226,139	3,226,139	3,226,139
GARFIELD	92.7			89.0	404,735	360,214	404,735	360,214
KLICKITAT	80.4			86.6	202,368	175,251	202,368	175,251
WALLA WALLA	81.1			92.5	682,054	630,900	682,054	630,900
WHITMAN	77.8			85.0	382,249	324,912	382,249	324,912
TOTAL					9,700,000	9,350,806	9,700,000	9,350,806
DUNLAP TOWING CO								
CLALLAM	89.1			93.1	143,253	133,368	143,253	133,368
GRAYS HARBOR	88.2			96.0	4,736	4,547	4,736	4,547
ISLAND	85.4	25,000	21,350	99.9	23,684	23,660	48,684	45,010
KING	94.3			98.2	184,736	181,411	184,736	181,411
KITSAP	90.7			95.6	9,474	9,058	9,474	9,058
MASON	86.4			96.5	4,737	4,571	4,737	4,571
PIERCE	92.8			98.0	321,688	315,255	321,688	315,255
SAN JUAN	94.5			95.1	18,947	18,019	18,947	18,019
SKAGIT	93.6	107,300	100,433	91.3	2,439,726	2,227,469	2,547,026	2,327,902
SNOHOMISH	89.5	3,150	2,819	98.1	3,181,793	3,121,339	3,184,943	3,124,158
THURSTON	93.4			96.2	184,408	177,400	184,408	177,400
WHATCOM	82.7			92.7	47,368	43,910	47,368	43,910
TOTAL		135,450	124,602		6,564,550	6,260,007	6,700,000	6,384,609
HENDREN TOWBOAT CO INC								
CLARK	94.2			97.2	69,464	67,519	69,464	67,519
SKAMANIA	87.0			95.4	2,204	2,103	2,204	2,103
WAHKIAKUM	75.6			92.2	4,332	3,994	4,332	3,994
TOTAL					76,000	73,616	76,000	73,616
KNAPPTON CORP								
ASOTIN	77.0			96.1	19,431	18,673	19,431	18,673
BENTON	88.9			95.2	365,766	348,209	365,766	348,209
CLALLAM	89.1			93.1	30,861	28,732	30,861	28,732
CLARK	94.2	136,500	128,583	97.2	1,795,127	1,744,864	1,931,627	1,873,447
COLUMBIA	78.4			93.6	123,446	115,545	123,446	115,545
COWLITZ	93.3	41,300	38,533	94.9	5,271,075	5,002,250	5,312,375	5,040,783
FRANKLIN	87.6			100.0	301,756	301,756	301,756	301,756
GARFIELD	92.7			89.0	248,035	220,751	248,035	220,751
KLICKITAT	80.4	8,000	6,432	86.6	205,743	178,174	213,743	184,606
SKAMANIA	87.0	420,400	365,748	95.4	1,403,349	1,338,794	1,823,749	1,704,542
WAHKIAKUM	75.6	17,500	13,230	92.2	2,361,808	2,177,587	2,379,308	2,190,817
WALLA WALLA	81.1			92.5	221,745	205,115	221,745	205,115

TABLE 39, Cont.
WATER TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF WATER TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1982

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
KNAPPTON CORP								
WHITMAN	77.8			85.0	1,128,158	958,934	1,128,158	958,934
TOTAL		623,700	552,526		13,476,300	12,639,384	14,100,000	13,191,910
MIRENE CO THE								
CLARK	94.2			97.2	48,020	46,676	48,020	46,676
COLUMBIA	78.4			93.6	18,270	17,101	18,270	17,101
COWLITZ	93.3			94.9	336,840	319,660	336,840	319,660
FRANKLIN	87.6			100.0	80,290	80,290	80,290	80,290
GARFIELD	92.7			89.0	67,620	60,182	67,620	60,182
SKAMANIA	87.0			95.4	107,940	102,975	107,940	102,975
WALLA WALLA	81.1			92.5	41,020	37,943	41,020	37,943
TOTAL					700,000	664,827	700,000	664,827
PACIFIC INLAND NAVIGATION INC								
BENTON	88.9			95.2	124,099	118,143	124,099	118,143
CLARK	94.2			97.2	4,632	4,502	4,632	4,502
COWLITZ	93.3			94.9	43,039	40,844	43,039	40,844
GARFIELD	92.7			89.0	2,316	2,061	2,316	2,061
KLICKITAT	80.4			86.6	3,281	2,841	3,281	2,841
WALLA WALLA	81.1			92.5	10,229	9,462	10,229	9,462
WHITMAN	77.8			85.0	5,404	4,593	5,404	4,593
TOTAL					193,000	182,446	193,000	182,446
PUGET SOUND FREIGHT LINES								
CLALLAM	89.1			93.1	1,534,401	1,428,527	1,534,401	1,428,527
JEFFERSON	90.6			97.6	160,641	156,786	160,641	156,786
KING	94.3			98.2	3,072,819	3,017,508	3,072,819	3,017,508
PIERCE	92.8			98.0	565,014	553,714	565,014	553,714
SKAGIT	93.6			91.3	123,394	112,659	123,394	112,659
SNOHOMISH	89.5			98.1	210,495	206,496	210,495	206,496
WHATCOM	82.7			92.7	33,236	30,810	33,236	30,810
TOTAL					5,700,000	5,506,500	5,700,000	5,506,500
SHAVER TRANSPORTATION CO								
BENTON	88.9			95.2	828,100	788,351	828,100	788,351
CLARK	94.2			97.2	19,600	19,051	19,600	19,051
COLUMBIA	78.4			93.6	343,000	321,048	343,000	321,048
COWLITZ	93.3			94.9	2,660,700	2,525,004	2,660,700	2,525,004
FRANKLIN	87.6			100.0	9,800	9,800	9,800	9,800
GARFIELD	92.7			89.0	519,400	462,266	519,400	462,266
KLICKITAT	80.4			86.6	49,000	42,434	49,000	42,434
WALLA WALLA	81.1			92.5	352,800	326,340	352,800	326,340
WHITMAN	77.8			85.0	117,600	99,960	117,600	99,960
TOTAL					4,900,000	4,594,254	4,900,000	4,594,254
TIDEWATER BARGE LINES INC								
ASOTIN	77.0			96.1	101,591	97,629	101,591	97,629
BENTON	88.9			95.2	2,214,937	2,108,620	2,214,937	2,108,620
CLARK	94.2			97.2	1,753,781	1,704,675	1,753,781	1,704,675
COLUMBIA	78.4			93.6	117,895	110,350	117,895	110,350
COWLITZ	93.3			94.9	1,541,424	1,462,811	1,541,424	1,462,811
FRANKLIN	87.6			100.0	4,821,874	4,821,874	4,821,874	4,821,874
GARFIELD	92.7			89.0	178,098	158,507	178,098	158,507
KLICKITAT	80.4			86.6	71,490	61,910	71,490	61,910
WALLA WALLA	81.1			92.5	687,307	635,759	687,307	635,759
WHITMAN	77.8			85.0	2,711,603	2,304,862	2,711,603	2,304,862
TOTAL					14,200,000	13,466,997	14,200,000	13,466,997
WASHINGTON TUG & BARGE CO								
CLALLAM	89.1			93.1	471,984	439,417	471,984	439,417
CLARK	94.2			97.2	5,975	5,808	5,975	5,808
COWLITZ	93.3			94.9	5,975	5,670	5,975	5,670
GRAYS HARBOR	88.2			96.0	23,898	22,942	23,898	22,942
ISLAND	85.4			99.9	125,464	125,339	125,464	125,339

TABLE 39, Cont.
WATER TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF WATER TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1982

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
WASHINGTON TUG & BARGE CO								
JEFFERSON	90.6			97.5	143,388	139,947	143,388	139,947
KING	94.3			98.2	2,097,094	2,059,347	2,097,094	2,059,347
KITSAP	90.7			95.6	167,285	159,924	167,285	159,924
PACIFIC	77.9			95.1	5,975	5,682	5,975	5,682
PIERCE	92.8			98.0	466,009	456,689	466,009	456,689
SAN JUAN	94.5			95.1	155,338	147,726	155,338	147,726
SKAGIT	93.6			91.3	949,943	867,298	949,943	867,298
SNOHOMISH	89.5			98.1	842,403	826,396	842,403	826,396
THURSTON	93.4			96.2	53,770	51,727	53,770	51,727
WHATCOM	82.7			92.7	585,499	542,757	585,499	542,757
TOTAL					6,100,000	5,856,669	6,100,000	5,856,669
WESTERN TRANSPORTATION CO								
CLARK	94.2			97.2	2,420,407	2,352,635	2,420,407	2,352,635
COWLITZ	93.3			94.9	607,744	576,749	607,744	576,749
FRANKLIN	87.6			100.0	3,101	3,101	3,101	3,101
KLICKITAT	80.4			86.6	3,101	2,685	3,101	2,685
WAHKIAKUM	75.6	16,200	12,247	92.2	227,741	209,977	243,941	222,224
WHITMAN	77.8			85.0	21,706	18,450	21,706	18,450
TOTAL		16,200	12,247		3,283,800	3,163,597	3,300,000	3,175,844
RIEDEL INTERNATIONAL INC								
CLARK	94.2			97.2	576,000	559,872	576,000	559,872
COWLITZ	93.3			94.9	418,000	396,682	418,000	396,682
WALLA WALLA	81.1			92.5	6,000	5,550	6,000	5,550
TOTAL					1,000,000	962,104	1,000,000	962,104
GRAND TOTAL		775,350	689,375		69,493,650	66,112,708	70,269,000	66,802,083

TABLE 40
DOMESTIC WATER COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF DOMESTIC WATER COMPANIES -- STATE OF WASHINGTON, YEAR-1982

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
HARBOR WATER CO								
KITSAP	90.7	107,550	97,548	95.6	371,810	355,450	479,360	452,998
MASON	86.4	19,750	17,064	96.5	1,119	1,080	20,869	18,144
PIERCE	92.8	251,516	233,407	98.0	1,003,255	983,190	1,254,771	1,216,597
TOTAL		378,816	348,019		1,376,184	1,339,720	1,755,000	1,687,739
SOUTH SOUND UTILITY CO INC								
MASON	86.4			96.5	25,611	24,715	25,611	24,715
THURSTON	93.4	129,797	121,231	96.2	537,692	517,260	667,489	638,491
TOTAL		129,797	121,231		563,303	541,975	693,100	663,206
GRAND TOTAL		508,613	469,250		1,939,487	1,881,695	2,448,100	2,350,945

TABLE 41
RECAPITULATION BY COUNTY

UBSCP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1982

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ADAMS	93.9			88.6				
AMERICAN TELEPHONE & TELEGRAPH CO					247,446	219,237	247,446	219,237
BIG BEND ELECTRIC COOP INC		268,458	252,082		5,120,970	4,537,181	5,389,428	4,789,263
BURLINGTON NORTHERN RAILROAD CO		7,023,072	6,594,665		2,947,178	2,611,199	9,970,250	9,205,864
CASCADE NATURAL GAS CORP		77,476	72,750		837,725	742,224	915,201	814,974
CHEVRON PIPE LINE CO		4,000	3,756		873,254	773,704	877,254	777,460
INLAND POWER & LIGHT CO					53,695	47,574	53,695	47,574
LINCOLN ELECTRIC COOP INC					70,381	62,357	70,381	62,357
NORTHWEST PIPELINE CORP		4,977	4,673		2,945,763	2,609,945	2,950,740	2,614,618
PACIFIC NORTHWEST BELL TELEPHONE CO		408,689	383,758		5,970,799	5,290,128	6,379,488	5,673,886
PACIFIC TELECOM INC		9,428	8,853		250,533	221,972	259,961	230,825
PIONEER TELEPHONE CO					1,366	1,210	1,366	1,210
PUGET SOUND POWER & LIGHT CO					29,694	26,309	29,694	26,309
UNION PACIFIC RAILROAD CO		2,876,313	2,700,857		1,918,963	1,700,201	4,795,276	4,401,058
WASHINGTON WATER POWER CO		601	564		432,170	382,903	432,771	383,467
WASHINGTON WATER POWER CO ELECTRIC		387,640	363,995		8,742,082	7,745,484	9,129,722	8,109,479
WESTERN UNION TELEGRAPH CO					6,461	5,725	6,461	5,725
YELLOWSTONE PIPE LINE CO % CONOCO INC					32,637	28,916	32,637	28,916
MOTOR VEHICLE TRANSPORTATION COMPANIES					48,355	42,843	48,355	42,843
PRIVATE CAR COMPANIES					6,874,259	6,090,594	6,874,259	6,090,594
TOTALS		11,060,654	10,385,953		37,403,731	33,139,706	48,464,385	43,525,659
ASOTIN	77.0			96.1				
ASOTIN TELEPHONE CO		109,931	84,647		1,890,069	1,816,356	2,000,000	1,901,003
CLEARWATER POWER CO					330,869	317,965	330,869	317,965
COLUMBIA MARINE LINES INC % CROWLEY MARITIME					951,876	914,753	951,876	914,753
INLAND POWER & LIGHT CO					7,295	7,010	7,295	7,010
KNAPPTON CORP					19,431	18,673	19,431	18,673
PACIFIC NORTHWEST BELL TELEPHONE CO					3,583,876	3,444,104	3,583,876	3,444,104
PACIFIC POWER & LIGHT CO					212,363	204,081	212,363	204,081
TIDEWATER BARGE LINES INC					101,591	97,629	101,591	97,629
WASHINGTON WATER POWER CO		1,904	1,466		1,444,465	1,388,132	1,446,369	1,389,598
WASHINGTON WATER POWER CO ELECTRIC		1,171,221	901,840		3,606,907	3,466,238	4,778,128	4,368,078
WESTERN UNION TELEGRAPH CO					1,455	1,398	1,455	1,398
MOTOR VEHICLE TRANSPORTATION COMPANIES					5,100	4,901	5,100	4,901
TOTALS		1,283,056	987,953		12,155,297	11,681,240	13,438,353	12,669,193
BENTON	88.9			95.2				
ALASKA TOUR & MEG SVRS INC EXPLORATION HOLID					38,526	36,677	38,526	36,677
BENTON RURAL ELECTRIC ASSOCIATION INC		390,915	347,524		5,327,005	5,071,307	5,717,920	5,418,831
BURLINGTON NORTHERN RAILROAD CO		6,801,573	6,046,598		2,587,561	2,463,358	9,389,134	8,509,956
CASCADE AIRWAYS					648,194	617,081	648,194	617,081
CASCADE NATURAL GAS CORP		1,738,201	1,545,262		7,138,115	6,795,488	8,876,316	8,340,750
COLUMBIA MARINE LINES INC % CROWLEY MARITIME					179,882	171,248	179,882	171,248
GENERAL TELEPHONE CO OF THE NORTHWEST INC		7,340,543	6,525,744		69,333,475	66,005,470	76,674,018	72,531,214
KNAPPTON CORP					365,766	348,209	365,766	348,209
NORTHWEST NATURAL GAS CO					1,444,778	1,375,429	1,444,778	1,375,429
NORTHWEST PIPELINE CORP		19,445,404	17,286,964		42,190,227	40,165,096	61,635,631	57,452,060
PACIFIC INLAND NAVIGATION INC					124,099	118,143	124,099	118,143
PACIFIC NORTHWEST BELL TELEPHONE CO		154,639	137,474		2,466,895	2,348,484	2,621,534	2,485,958
PACIFIC POWER & LIGHT CO		62,300	55,385		443,069	421,801	505,369	477,186
SHAVER TRANSPORTATION CO					828,100	788,351	828,100	788,351
TIDEWATER BARGE LINES INC					2,214,937	2,108,620	2,214,937	2,108,620
UNION PACIFIC RAILROAD CO		1,753,653	1,558,998		1,294,357	1,232,227	3,048,010	2,791,225
UNITED AIR LINES INC					52,156	49,652	52,156	49,652
UNITED TELEPHONE CO OF THE NORTHWEST		211,393	187,928		15,282,551	14,548,988	15,493,944	14,736,916
WASHINGTON NATURAL GAS CO					626,879	596,789	626,879	596,789
WASHINGTON WATER POWER CO ELECTRIC					27,331	26,019	27,331	26,019
WESTERN UNION TELEGRAPH CO		2,200	1,956		92,796	88,342	94,996	90,298
MOTOR VEHICLE TRANSPORTATION COMPANIES		106,800	94,945		63,370	60,330	170,170	155,275
PRIVATE CAR COMPANIES					3,198,225	3,044,710	3,198,225	3,044,710
TOTALS		38,007,621	33,786,778		155,968,294	148,461,819	193,975,915	182,270,597
CHELAN	81.8			85.9				
BURLINGTON NORTHERN RAILROAD CO		5,772,451	4,721,863		2,444,110	2,099,489	8,216,561	6,821,352
CASCADE NATURAL GAS CORP		927,755	758,904		2,078,877	1,785,755	3,006,632	2,544,659
GENERAL TELEPHONE CO OF THE NORTHWEST INC		6,636,830	5,428,927		33,618,131	28,877,974	40,254,961	34,306,901
NORTHWEST PIPELINE CORP		26,257	21,478		263,105	226,007	289,362	247,485
PACIFIC NORTHWEST BELL TELEPHONE CO		407,320	333,188		1,476,663	1,268,454	1,883,983	1,601,642
PUGET SOUND POWER & LIGHT CO					311,385	267,480	311,385	267,480
UNITED AIR LINES INC					12,218	10,495	12,218	10,495
WASHINGTON NATURAL GAS CO					2,342	2,012	2,342	2,012
WESTERN UNION TELEGRAPH CO					70,239	60,336	70,239	60,336
MOTOR VEHICLE TRANSPORTATION COMPANIES		163,200	133,498		84,983	73,001	248,183	206,499
PRIVATE CAR COMPANIES					2,224,164	1,910,557	2,224,164	1,910,557
TOTALS		13,933,813	11,397,858		42,586,217	36,581,560	56,520,030	47,979,418

TABLE 41, Cont.
RECAPITULATION BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1982

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CLALLAM	89.1			93.1				
AMERICAN TELEPHONE & TELEGRAPH CO		1,367,435	1,218,385		1,448,804	1,348,836	2,816,239	2,567,221
BLACK BALL TRANSPORT INC					1,693,471	1,576,622	1,693,471	1,576,622
CHICAGO MILWAUKEE ST PAUL & PACIFIC RAILROAD		1,338,137	1,192,281		229,367	213,540	1,567,504	1,405,821
DUNLAP TOWING CO					143,253	133,368	143,253	133,368
KNAPPTON CORP					30,861	28,732	30,861	28,732
PACIFIC NORTHWEST BELL TELEPHONE CO		1,736,513	1,547,233		20,561,508	19,142,765	22,298,021	20,689,998
PENINSULA TELEPHONE & TELEGRAPH CO		871,113	776,161		4,649,153	4,328,362	5,520,266	5,104,523
PUGET SOUND FREIGHT LINES					1,534,401	1,428,527	1,534,401	1,428,527
SAN JUAN AIRLINES INC					827,480	770,384	827,480	770,384
SEATTLE & NORTH COAST RAILROAD CO					2,650,000	2,467,150	2,650,000	2,467,150
UNITED AIR LINES INC					1,066	992	1,066	992
WASHINGTON TUG & BARGE CO					471,984	439,417	471,984	439,417
WESTERN UNION TELEGRAPH CO					25,439	23,684	25,439	23,684
MOTOR VEHICLE TRANSPORTATION COMPANIES		144,500	128,750		60,893	56,691	205,393	185,441
PRIVATE CAR COMPANIES					310,664	289,232	310,664	289,232
TOTALS		5,457,698	4,862,810		34,638,344	32,248,302	40,096,042	37,111,112
CLARK	94.2			97.2				
BURLINGTON NORTHERN RAILROAD CO		4,277,464	4,029,370		1,476,203	1,434,870	5,753,667	5,464,240
COLUMBIA MARINE LINES INC % CROWLEY MARITIME					2,913,692	2,832,109	2,913,692	2,832,109
GENERAL TELEPHONE CO OF THE NORTHWEST INC		475,631	448,045		8,462,145	8,225,203	8,937,776	8,673,248
HENDREN TOWBOAT CO INC					69,464	67,519	69,464	67,519
KNAPPTON CORP		136,500	128,583		1,795,127	1,744,864	1,931,627	1,873,447
LEWIS RIVER TELEPHONE CO INC		446,406	420,515		2,093,212	2,034,603	2,539,618	2,455,118
MIRENE CO THE					48,020	46,676	48,020	46,676
NORTHWEST NATURAL GAS CO		38,845	36,592		17,274,708	16,791,011	17,313,553	16,827,603
NORTHWEST PIPELINE CORP		1,407,633	1,325,989		6,630,749	6,445,087	8,038,382	7,771,076
OLYMPIC PIPE LINE CO % MOBIL OIL		444,333	418,562		1,669,999	1,623,239	2,114,332	2,041,801
PACIFIC INLAND NAVIGATION INC					4,632	4,502	4,632	4,502
PACIFIC NORTHWEST BELL TELEPHONE CO		4,556,904	4,292,603		81,774,255	79,484,574	86,331,159	83,777,177
PACIFIC POWER & LIGHT CO		4,545,511	4,281,871		24,626,672	23,937,127	29,172,183	28,218,998
PORTLAND GENERAL ELECTRIC CO					15,185	14,760	15,185	14,760
RIEDEL INTERNATIONAL INC					576,000	559,872	576,000	559,872
SHAVER TRANSPORTATION CO					19,600	19,051	19,600	19,051
TIDEWATER BARGE LINES INC					1,753,781	1,704,675	1,753,781	1,704,675
UNION PACIFIC RAILROAD CO		32,544	30,656		1,583,030	1,538,704	1,615,574	1,569,360
UNITED AIR LINES INC					39,225	38,128	39,225	38,128
WASHINGTON TUG & BARGE CO					5,975	5,808	5,975	5,808
WESTERN TRANSPORTATION CO					2,420,407	2,352,635	2,420,407	2,352,635
WESTERN UNION TELEGRAPH CO		6,000	5,652		105,282	102,334	111,282	107,986
MOTOR VEHICLE TRANSPORTATION COMPANIES					475,611	462,294	475,611	462,294
PRIVATE CAR COMPANIES					2,851,227	2,771,395	2,851,227	2,771,395
TOTALS		16,367,771	15,418,438		158,684,201	154,241,040	175,051,972	169,659,478
COLUMBIA	78.4			93.6				
BURLINGTON NORTHERN RAILROAD CO		149,964	117,572		85,282	79,824	235,246	197,396
COLUMBIA MARINE LINES INC % CROWLEY MARITIME					239,843	224,493	239,843	224,493
COLUMBIA RURAL ELECTRIC ASSOCIATION INC		195,583	153,338		1,708,342	1,599,009	1,903,925	1,752,347
INLAND POWER & LIGHT CO					55,043	51,520	55,043	51,520
KNAPPTON CORP					123,446	115,545	123,446	115,545
MIRENE CO THE					18,270	17,101	18,270	17,101
PACIFIC GAS TRANSMISSION CO		26,690	21,082		2,281,767	2,135,734	2,308,657	2,156,816
PACIFIC NORTHWEST BELL TELEPHONE CO		132,829	104,138		1,468,414	1,374,436	1,601,243	1,478,574
PACIFIC POWER & LIGHT CO		64,109	50,261		2,886,046	2,701,340	2,950,155	2,751,601
PRESCOTT TELEPHONE & TELEGRAPH CO					4,940	4,624	4,940	4,624
SHAVER TRANSPORTATION CO					343,000	321,048	343,000	321,048
TIDEWATER BARGE LINES INC					117,895	110,350	117,895	110,350
UNION PACIFIC RAILROAD CO		929,483	728,715		676,849	633,530	1,606,332	1,362,245
MOTOR VEHICLE TRANSPORTATION COMPANIES					12,000	11,231	12,000	11,231
PRIVATE CAR COMPANIES					760,493	711,823	760,493	711,823
TOTALS		1,498,858	1,175,106		10,781,630	10,091,605	12,280,488	11,266,714

TABLE 41, Cont.
RECAPITULATION BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1982

COUNTY NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
COWLITZ	93.3			94.9				
ALBERT BERNERT INC					1,259,700	1,195,455	1,259,700	1,195,455
BURLINGTON NORTHERN RAILROAD CO		4,706,028	4,390,726		1,513,654	1,436,457	6,219,682	5,827,183
CASCADE NATURAL GAS CORP		234,020	218,341		3,979,740	3,776,772	4,213,760	3,995,113
CITY OF EUGENE WATER & ELECTRIC BOARD					565,113	536,293	565,113	536,293
COLUMBIA MARINE LINES INC % CROWLEY MARITIME					517,162	490,787	517,162	490,787
GENERAL TELEPHONE CO OF THE NORTHWEST INC		64,221	59,918		1,892,514	1,795,995	1,956,735	1,855,913
KNAPPTON CORP		41,300	38,533		5,271,075	5,002,250	5,312,375	5,040,783
LEWIS RIVER TELEPHONE CO INC		36,434	33,993		170,413	161,722	206,847	195,715
MIRENE CO THE					336,840	319,660	336,840	319,660
NORTHWEST PIPELINE CORP		190,042	177,311		4,788,944	4,544,706	4,978,986	4,722,017
OLYMPIC PIPE LINE CO % MOBIL OIL		907,627	846,816		3,545,665	3,364,835	4,453,292	4,211,651
PACIFIC INLAND NAVIGATION INC					43,039	40,844	43,039	40,844
PACIFIC NORTHWEST BELL TELEPHONE CO		2,799,013	2,611,479		29,328,527	27,832,775	32,127,540	30,444,254
PACIFIC POWER & LIGHT CO		5,916,369	5,519,972		18,519,152	17,574,675	24,435,521	23,094,647
PORTLAND GENERAL ELECTRIC CO					1,385,571	1,314,906	1,385,571	1,314,906
RIEDEL INTERNATIONAL INC					418,000	396,682	418,000	396,682
SHAVER TRANSPORTATION CO					2,660,700	2,525,004	2,660,700	2,525,004
TIDEWATER BARGE LINES INC					1,541,424	1,462,811	1,541,424	1,462,811
UNION PACIFIC RAILROAD CO		46,254	43,156		3,709,061	3,519,900	3,755,315	3,563,056
UNITED AIR LINES INC					6,976	6,620	6,976	6,620
WASHINGTON TUG & BARGE CO					5,975	5,670	5,975	5,670
WESTERN TRANSPORTATION CO					607,744	576,749	607,744	576,749
WESTERN UNION TELEGRAPH CO					43,586	41,363	43,586	41,363
MOTOR VEHICLE TRANSPORTATION COMPANIES		946,899	883,457		312,755	296,803	1,259,654	1,180,260
PRIVATE CAR COMPANIES					3,399,478	3,226,107	3,399,478	3,226,107
TOTALS		15,888,207	14,823,702		85,822,808	81,445,841	101,711,015	96,269,543
DOUGLAS	88.4			85.0				
BURLINGTON NORTHERN RAILROAD CO		1,857,877	1,642,364		695,251	590,963	2,553,128	2,233,327
CASCADE AIRWAYS					720,930	612,791	720,930	612,791
CASCADE NATURAL GAS CORP		200	177		777,245	660,658	777,445	660,835
GENERAL TELEPHONE CO OF THE NORTHWEST INC		949,607	839,454		9,191,095	7,812,434	10,140,702	8,651,888
NESPELEM VALLEY ELECTRIC COOP INC					22,606	19,214	22,606	19,214
PACIFIC NORTHWEST BELL TELEPHONE CO		194,596	172,023		1,390,602	1,182,011	1,585,198	1,354,034
PUGET SOUND POWER & LIGHT CO					404,988	344,240	404,988	344,240
WASHINGTON WATER POWER CO ELECTRIC		17,700	15,647		740,726	629,616	758,426	645,263
WESTERN UNION TELEGRAPH CO		3,000	2,652		373	317	3,373	2,969
MOTOR VEHICLE TRANSPORTATION COMPANIES		234,818	207,579		28,585	24,298	263,403	231,877
PRIVATE CAR COMPANIES					1,000,281	850,240	1,000,281	850,240
TOTALS		3,257,798	2,879,896		14,972,682	12,726,782	18,230,480	15,606,678
FERRY	95.8			89.1				
BURLINGTON NORTHERN RAILROAD CO		821,034	786,552		260,879	232,442	1,081,913	1,018,994
CONTINENTAL TELEPHONE CO OF THE NW INC		140,822	134,907		1,867,901	1,664,299	2,008,723	1,799,206
PACIFIC NORTHWEST BELL TELEPHONE CO		32,269	30,914		306,124	272,756	338,393	303,670
PACIFIC TELECOM INC					400,017	356,415	400,017	356,415
WASHINGTON WATER POWER CO ELECTRIC					2,366,062	2,108,161	2,366,062	2,108,161
WESTERN UNION TELEGRAPH CO					842	750	842	750
MOTOR VEHICLE TRANSPORTATION COMPANIES					2,560	2,280	2,560	2,280
PRIVATE CAR COMPANIES					292,636	260,740	292,636	260,740
TOTALS		994,125	952,373		5,497,021	4,897,843	6,491,146	5,850,216
FRANKLIN	87.6			100.0				
BIG BEND ELECTRIC COOP INC		520,446	455,911		4,896,115	4,896,115	5,416,561	5,352,026
BURLINGTON NORTHERN RAILROAD CO		8,423,320	7,378,829		3,548,218	3,548,218	11,971,538	10,927,047
CASCADE AIRWAYS					1,533,582	1,533,582	1,533,582	1,533,582
CASCADE NATURAL GAS CORP		3,300	2,891		2,269,704	2,269,704	2,273,004	2,272,595
CHEVRON PIPE LINE CO		26,277	23,019		976,979	976,979	1,003,256	999,998
COLUMBIA MARINE LINES INC % CROWLEY MARITIME					3,226,139	3,226,139	3,226,139	3,226,139
HORIZON AIRLINES INC					1,387,592	1,387,592	1,387,592	1,387,592
INLAND POWER & LIGHT CO					90,265	90,265	90,265	90,265
KNAPPTON CORP					301,756	301,756	301,756	301,756
MIRENE CO THE					80,290	80,290	80,290	80,290
NORTHWEST PIPELINE CORP		238,656	209,063		2,359,040	2,359,040	2,597,696	2,568,103
PACIFIC NORTHWEST BELL TELEPHONE CO		1,049,027	918,947		13,431,277	13,431,277	14,480,304	14,350,224
PACIFIC POWER & LIGHT CO		211,613	185,373		899,816	899,816	1,111,429	1,085,189
PACIFIC TELECOM INC		145,069	127,080		2,920,908	2,920,908	3,065,977	3,047,988
REPUBLIC AIRLINES WEST INC DBA REPUBLIC AIRL					1,593,971	1,593,971	1,593,971	1,593,971
SHAVER TRANSPORTATION CO					9,800	9,800	9,800	9,800
TIDEWATER BARGE LINES INC					4,821,874	4,821,874	4,821,874	4,821,874
UNION PACIFIC RAILROAD CO		507,071	444,194		340,106	340,106	847,177	784,300
UNITED AIR LINES INC					13,594	13,594	13,594	13,594
WASHINGTON WATER POWER CO					123,985	123,985	123,985	123,985
WASHINGTON WATER POWER CO ELECTRIC		1,520	1,332		1,106,087	1,106,087	1,107,607	1,107,419
WESTERN TRANSPORTATION CO					3,101	3,101	3,101	3,101
WESTERN UNION TELEGRAPH CO		4,200	3,679		136,720	136,720	140,920	140,399
MOTOR VEHICLE TRANSPORTATION COMPANIES					132,129	132,129	132,129	132,129
PRIVATE CAR COMPANIES					4,361,352	4,361,352	4,361,352	4,361,352
TOTALS		11,130,499	9,750,318		50,564,400	50,564,400	61,694,899	60,314,718

TABLE 41, Cont.
RECAPITULATION BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1982

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
GARFIELD	92.7			89.0				
CLEARWATER POWER CO					4,508	4,012	4,508	4,012
COLUMBIA MARINE LINES INC % CROWLEY MARITIME					404,735	360,214	404,735	360,214
INLAND POWER & LIGHT CO		29,664	27,499		874,459	778,268	904,123	805,767
KNAPPTON CORP					248,035	220,751	248,035	220,751
MIRENE CO THE					67,620	60,182	67,620	60,182
PACIFIC INLAND NAVIGATION INC					2,316	2,061	2,316	2,061
PACIFIC NORTHWEST BELL TELEPHONE CO		113,463	105,181		1,119,935	996,741	1,233,398	1,101,922
PACIFIC POWER & LIGHT CO		20,823	19,303		1,561,872	1,390,067	1,582,695	1,409,370
SHAVER TRANSPORTATION CO					519,400	462,266	519,400	462,266
TIDEWATER BARGE LINES INC					178,098	158,507	178,098	158,507
UNION PACIFIC RAILROAD CO		371,319	344,212		213,553	190,062	584,872	534,274
WASHINGTON WATER POWER CO ELECTRIC					273,118	243,075	273,118	243,075
WESTERN UNION TELEGRAPH CO					1,646	1,465	1,646	1,465
MOTOR VEHICLE TRANSPORTATION COMPANIES					12,750	11,347	12,750	11,347
PRIVATE CAR COMPANIES					51,006	45,396	51,006	45,396
TOTALS		535,269	496,195		5,533,051	4,924,414	6,068,320	5,420,609
GRANT	81.4			92.1				
AMERICAN TELEPHONE & TELEGRAPH CO					428,377	394,535	428,377	394,535
BIG BEND ELECTRIC COOP INC					10,097	9,299	10,097	9,299
BURLINGTON NORTHERN RAILROAD CO		5,592,563	4,552,344		2,298,745	2,117,141	7,891,308	6,669,485
CASCADE AIRWAYS					206,405	190,099	206,405	190,099
CASCADE NATURAL GAS CORP		167,000	135,938		2,237,659	2,060,884	2,404,659	2,196,822
GENERAL TELEPHONE CO OF THE NORTHWEST INC		419,302	341,312		5,137,329	4,731,481	5,556,631	5,072,793
LINCOLN ELECTRIC COOP INC					77,965	71,806	77,965	71,806
NORTHWEST PIPELINE CORP					314,727	289,864	314,727	289,864
PACIFIC NORTHWEST BELL TELEPHONE CO		1,450,238	1,180,494		20,543,360	18,920,438	21,993,598	20,100,932
PACIFIC POWER & LIGHT CO					371,364	342,026	371,364	342,026
PUGET SOUND POWER & LIGHT CO					230,694	212,470	230,694	212,470
UNITED TELEPHONE CO OF THE NORTHWEST		36,979	30,101		1,295,986	1,193,603	1,332,965	1,223,704
WASHINGTON WATER POWER CO					262,790	242,030	262,790	242,030
WASHINGTON WATER POWER CO ELECTRIC		68,231	55,539		2,099,991	1,934,093	2,168,222	1,989,632
WESTERN UNION TELEGRAPH CO		5,000	4,070		29,727	27,377	34,727	31,447
YELLOWSTONE PIPE LINE CO % CONOCO INC		187,561	152,675		436,049	401,601	623,610	554,276
MOTOR VEHICLE TRANSPORTATION COMPANIES		78,600	63,980		97,500	89,796	176,100	153,776
PRIVATE CAR COMPANIES					3,993,956	3,678,434	3,993,956	3,678,434
TOTALS		8,005,474	6,516,453		40,072,721	36,906,977	48,078,195	43,423,430
GRAYS HARBOR	88.2			96.0				
BURLINGTON NORTHERN RAILROAD CO		1,657,681	1,462,074		668,351	641,617	2,326,032	2,103,691
CASCADE NATURAL GAS CORP		212,811	187,699		3,858,334	3,704,001	4,071,145	3,891,700
CONTINENTAL TELEPHONE CO OF THE NW INC		416,716	367,544		1,723,486	1,654,546	2,140,202	2,022,090
DUNLAP TOWING CO					4,736	4,547	4,736	4,547
NORTHWEST PIPELINE CORP		10,819	9,542		60,665	58,238	71,484	67,780
PACIFIC NORTHWEST BELL TELEPHONE CO		1,953,902	1,723,342		20,694,029	19,866,272	22,647,931	21,589,614
PACIFIC POWER & LIGHT CO		376,000	331,632		100,767,823	98,737,111	101,143,823	97,068,743
PACIFIC TELECOM INC		331,932	292,764		6,486,940	6,227,462	6,818,872	6,520,226
PENINSULA TELEPHONE & TELEGRAPH CO					3,374	3,239	3,374	3,239
PORTLAND GENERAL ELECTRIC CO		376,000	331,632		48,055,793	46,133,562	48,431,793	46,465,194
PUGET SOUND POWER & LIGHT CO		188,000	165,816		29,854,999	28,660,799	30,042,999	28,826,615
UNION PACIFIC RAILROAD CO		1,217,389	1,073,736		903,845	867,692	2,121,234	1,941,428
UNITED AIR LINES INC					12,720	12,211	12,720	12,211
WASHINGTON TUG & BARGE CO					23,898	22,942	23,898	22,942
WASHINGTON WATER POWER CO ELECTRIC		188,000	165,816		29,855,054	28,660,852	30,043,054	28,826,668
WESTERN UNION TELEGRAPH CO					43,857	42,104	43,857	42,104
MOTOR VEHICLE TRANSPORTATION COMPANIES		310,565	273,918		170,521	163,698	481,086	437,616
PRIVATE CAR COMPANIES					2,814,987	2,702,388	2,814,987	2,702,388
TOTALS		7,239,815	6,385,515		246,003,412	236,163,281	253,243,227	242,548,796
ISLAND	85.4			99.9				
CASCADE NATURAL GAS CORP		13,700	11,700		1,543,694	1,542,150	1,557,394	1,553,850
DUNLAP TOWING CO		25,000	21,350		23,684	23,660	48,684	45,010
GENERAL TELEPHONE CO OF THE NORTHWEST INC		1,378,716	1,177,424		18,803,777	18,784,973	20,182,493	19,962,397
HARBOR AIRLINES INC		206,330	176,206		162,270	162,108	368,600	338,314
PUGET SOUND POWER & LIGHT CO		1,125,443	961,129		18,496,107	18,477,612	19,621,550	19,438,741
WASHINGTON TUG & BARGE CO					125,464	125,339	125,464	125,339
WESTERN UNION TELEGRAPH CO					30,018	29,988	30,018	29,988
MOTOR VEHICLE TRANSPORTATION COMPANIES					14,253	14,239	14,253	14,239
TOTALS		2,749,189	2,347,809		39,199,267	39,160,069	41,948,456	41,507,878

TABLE 41, Cont.
RECAPITULATION BY COUNTY

U88CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1982

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
JEFFERSON	90.6			97.6				
ALASKA TOUR & MKG SVRS INC EXPLORATION HOLID					46,917	45,791	46,917	45,791
CHICAGO MILWAUKEE ST PAUL & PACIFIC RAILROAD		1,075,314	974,235		189,937	185,379	1,265,251	1,159,614
PACIFIC NORTHWEST BELL TELEPHONE CO		514,016	465,698		7,183,507	7,011,102	7,697,523	7,476,800
PENINSULA TELEPHONE & TELEGRAPH CO					376,361	367,328	376,361	367,328
PUGET SOUND FREIGHT LINES					160,641	156,786	160,641	156,786
PUGET SOUND POWER & LIGHT CO		1,304,188	1,181,595		8,368,213	8,167,377	9,672,401	9,348,972
SEATTLE & NORTH COAST RAILROAD CO					2,650,000	2,586,400	2,650,000	2,586,400
UNITED TELEPHONE CO OF THE NORTHWEST		80,472	72,907		2,508,142	2,447,946	2,588,614	2,520,853
WASHINGTON TUG & BARGE CO					143,388	139,947	143,388	139,947
WESTERN UNION TELEGRAPH CO					3,524	3,439	3,524	3,439
MOTOR VEHICLE TRANSPORTATION COMPANIES					8,550	8,345	8,550	8,345
PRIVATE CAR COMPANIES					251,475	245,440	251,475	245,440
TOTALS		2,973,990	2,694,435		21,890,655	21,365,280	24,864,645	24,059,715
KING	94.3			98.2				
AIR CALIFORNIA					3,900,000	3,829,800	3,900,000	3,829,800
AIR CANADA					31,000	30,442	31,000	30,442
AIR OREGON					520,000	510,640	520,000	510,640
AIRBORNE EXPRESS INC					440,000	432,080	440,000	432,080
ALASKA AIRLINES INC		3,621,589	3,415,158		37,678,411	37,000,199	41,300,000	40,415,357
ALASKA TOUR & MKG SVRS INC EXPLORATION HOLID					286,454	281,298	286,454	281,298
AMERICAN AIRLINES					4,750,000	4,664,500	4,750,000	4,664,500
AMERICAN TELEPHONE & TELEGRAPH CO		595,950	561,981		20,076,989	19,715,603	20,672,939	20,277,584
BLACK BALL TRANSPORT INC					6,529	6,412	6,529	6,412
BRANIFF AIRWAYS INC					1,250,000	1,227,501	1,250,000	1,227,501
BRITISH AIRWAYS					441,250	433,308	441,250	433,308
BURLINGTON NORTHERN RAILROAD CO		14,856,533	14,009,707		5,245,716	5,151,291	20,102,249	19,160,998
CASCADE AIRWAYS					4,953,986	4,864,814	4,953,986	4,864,814
CASCADE NATURAL GAS CORP		3,229,683	3,045,591		1,864,251	1,830,694	5,093,934	4,876,285
CHICAGO MILWAUKEE ST PAUL & PACIFIC RAILROAD		136,552	128,769		30,696	30,143	167,248	158,912
COMPANIA MEXICANA DE AVIACION S A MEXICANA A					600,000	589,200	600,000	589,200
CONTINENTAL AIR LINES INC					8,000,000	7,856,000	8,000,000	7,856,000
CONTINENTAL TELEPHONE CO OF THE NW INC					73,493	72,170	73,493	72,170
DELTA AIR LINES INC					6,000,000	5,892,000	6,000,000	5,892,000
DUNLAP TOWING CO					184,736	181,411	184,736	181,411
EASTERN AIR LINES INC					5,400,000	5,302,800	5,400,000	5,302,800
EMERY WORLDWIDE					2,075,783	2,038,419	2,075,783	2,038,419
EVERGREEN INTERNATIONAL AIRLINES					1,800,000	1,767,600	1,800,000	1,767,600
FEDERAL EXPRESS CORP					3,089,441	3,033,831	3,089,441	3,033,831
FINNAIR					26,000	25,532	26,000	25,532
FLYING TIGER LINES INC THE					6,500,000	6,383,000	6,500,000	6,383,000
FRONTIER AIRLINES INC					672,372	660,269	672,372	660,269
GENERAL TELEPHONE CO OF THE NORTHWEST INC		10,163,392	9,584,080		101,752,860	99,921,311	111,916,252	109,505,391
HARBOR AIRLINES INC					160,909	158,013	160,909	158,013
HORIZON AIRLINES INC					1,858,949	1,825,487	1,858,949	1,825,487
NORTHWEST AIRLINES INC					49,677,560	48,783,364	49,677,560	48,783,364
NORTHWEST PIPELINE CORP		486,675	458,935		5,799,130	5,694,744	6,285,805	6,153,679
OLYMPIC PIPE LINE CO % MOBIL OIL		6,487,874	6,118,066		9,036,081	8,873,433	15,523,955	14,991,499
PACIFIC NORTHWEST BELL TELEPHONE CO		147,026,729	138,646,205		730,486,894	717,338,118	877,513,623	855,984,323
PACIFIC SOUTHWEST AIRLINES					510,000	500,820	510,000	500,820
PACIFIC TELECOM INC		737,578	695,537		9,271,850	9,104,957	10,009,428	9,800,494
PACIFIC WESTERN AIRLINES LTD					850,000	834,700	850,000	834,700
PAN AMERICAN WORLD AIRWAYS INC					6,375,000	6,260,250	6,375,000	6,260,250
PUGET SOUND FREIGHT LINES					3,072,819	3,017,508	3,072,819	3,017,508
PUGET SOUND POWER & LIGHT CO		65,147,450	61,434,053		242,990,386	238,616,563	308,137,836	300,050,616
REEVE ALEUTIAN AIRWAYS INC					114,000	111,948	114,000	111,948
REPUBLIC AIRLINES WEST INC DBA REPUBLIC AIRL					10,134,054	9,951,641	10,134,054	9,951,641
SAN JUAN AIRLINES INC					237,490	233,215	237,490	233,215
SCANDINAVIAN AIRLINES OF NORTH AMERICA INC					691,000	678,562	691,000	678,562
SEATTLE & NORTH COAST RAILROAD CO					2,650,000	2,602,300	2,650,000	2,602,300
TANNER ELECTRIC		78,879	74,383		1,127,690	1,107,391	1,206,569	1,181,774
THAI AIRWAYS INTERNATIONAL LTD					668,500	656,467	668,500	656,467
TRANS WORLD INC					3,600,000	3,535,200	3,600,000	3,535,200
UNION PACIFIC RAILROAD CO		3,326,437	3,136,829		3,082,097	3,026,617	6,408,534	6,163,446
UNITED AIR LINES INC					51,674,604	50,744,460	51,674,604	50,744,460
WASHINGTON NATURAL GAS CO		16,447,809	15,510,283		120,753,729	118,580,154	137,201,538	134,090,437
WASHINGTON TUG & BARGE CO					2,097,094	2,059,347	2,097,094	2,059,347
WEIN AIR ALASKA INC					5,100,000	5,008,200	5,100,000	5,008,200
WESTERN AIR LINES INC					21,000,000	20,622,000	21,000,000	20,622,000
WESTERN UNION TELEGRAPH CO		648,919	611,931		6,096,868	5,987,125	6,745,787	6,599,056
MOTOR VEHICLE TRANSPORTATION COMPANIES		27,598,589	26,025,470		5,803,577	5,699,117	33,402,166	31,724,587
PRIVATE CAR COMPANIES					11,139,321	10,938,816	11,139,321	10,938,816
TOTALS		300,590,638	283,456,978		1,523,709,569	1,496,282,785	1,824,300,207	1,779,739,763

TABLE 41, Cont.
RECAPITULATION BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1982

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
KITSAP	90.7			95.6				
BURLINGTON NORTHERN RAILROAD CO					130,051	124,329	130,051	124,329
CASCADE NATURAL GAS CORP		1,106,625	1,003,710		6,179,214	5,907,331	7,285,839	6,911,041
DUNLAP TOWING CO					9,474	9,058	9,474	9,058
HARBOR WATER CO		107,550	97,548		371,810	355,450	479,360	452,998
PACIFIC NORTHWEST BELL TELEPHONE CO		5,703,851	5,173,393		55,384,295	52,947,387	61,088,146	58,120,780
PACIFIC TELECOM INC		321,841	291,910		4,940,201	4,722,831	5,262,042	5,014,741
PENINSULA LIGHT CO					14,456	13,820	14,456	13,820
PUGET SOUND POWER & LIGHT CO		8,272,609	7,503,255		46,897,562	44,834,066	55,170,171	52,337,321
SAN JUAN AIRLINES INC					13,760	13,155	13,760	13,155
UNITED AIR LINES INC					32,314	30,892	32,314	30,892
UNITED TELEPHONE CO OF THE NORTHWEST		877,038	795,473		16,393,074	15,671,779	17,270,112	16,467,252
WASHINGTON TUG & BARGE CO					167,285	159,924	167,285	159,924
WESTERN UNION TELEGRAPH CO					72,708	69,509	72,708	69,509
MOTOR VEHICLE TRANSPORTATION COMPANIES		270,200	245,071		49,501	47,321	319,701	292,392
TOTALS		16,659,714	15,110,360		130,655,705	124,906,852	147,315,419	140,017,212
KITTITAS	90.5			95.3				
AMERICAN TELEPHONE & TELEGRAPH CO					920,352	877,096	920,352	877,096
BURLINGTON NORTHERN RAILROAD CO		3,566,577	3,227,753		1,270,858	1,211,128	4,837,435	4,438,881
CONTINENTAL TELEPHONE CO OF THE NW INC					19,852	18,919	19,852	18,919
ELLENSBURG TELEPHONE CO		958,901	867,805		9,401,897	8,960,009	10,360,798	9,827,814
INLAND TELEPHONE CO					24,668	23,509	24,668	23,509
NORTHWEST PIPELINE CORP		11,617	10,513		685,136	652,935	696,753	663,448
PACIFIC NORTHWEST BELL TELEPHONE CO		920,511	833,064		5,116,904	4,876,409	6,037,415	5,709,473
PACIFIC POWER & LIGHT CO					1,518,086	1,446,736	1,518,086	1,446,736
PACIFIC TELECOM INC					108,035	102,958	108,035	102,958
PRESCOTT TELEPHONE & TELEGRAPH CO		358,675	324,601		663,916	632,712	1,022,591	957,313
PUGET SOUND POWER & LIGHT CO		239,699	216,927		9,922,431	9,456,077	10,162,130	9,673,004
UNITED AIR LINES INC					6,044	5,760	6,044	5,760
WESTERN UNION TELEGRAPH CO					6,187	5,896	6,187	5,896
MOTOR VEHICLE TRANSPORTATION COMPANIES		214,649	194,257		116,188	110,728	330,837	304,985
PRIVATE CAR COMPANIES					2,874,873	2,739,755	2,874,873	2,739,755
TOTALS		6,270,629	5,674,920		32,655,427	31,120,627	38,926,056	36,795,547
KLICKITAT	80.4			86.6				
ALBERT BERNERT INC					40,300	34,900	40,300	34,900
AMERICAN TELEPHONE & TELEGRAPH CO		430,093	345,794		586,703	508,084	1,016,796	853,878
BURLINGTON NORTHERN RAILROAD CO		7,590,473	6,102,742		2,933,297	2,540,236	10,523,770	8,642,978
COLUMBIA MARINE LINES INC % CROWLEY MARITIME					202,368	175,251	202,368	175,251
KNAPPTON CORP		8,000	6,432		205,743	178,174	213,743	184,606
NORTHWEST NATURAL GAS CO		1,900	1,528		1,906,257	1,650,819	1,908,157	1,652,347
NORTHWEST PIPELINE CORP		172,118	138,383		6,970,440	6,036,400	7,142,558	6,174,783
PACIFIC INLAND NAVIGATION INC					3,281	2,841	3,281	2,841
PACIFIC NORTHWEST BELL TELEPHONE CO		75,665	60,835		993,749	860,588	1,069,414	921,423
PACIFIC POWER & LIGHT CO		651,391	523,718		2,459,677	2,130,079	3,111,068	2,653,797
PORTLAND GENERAL ELECTRIC CO					4,734	4,100	4,734	4,100
SHAVER TRANSPORTATION CO					49,000	42,434	49,000	42,434
TIDEWATER BARGE LINES INC					71,490	61,910	71,490	61,910
UNION PACIFIC RAILROAD CO		17,290	13,902		108,892	94,301	126,182	108,203
UNITED TELEPHONE CO OF THE NORTHWEST		345,959	278,151		8,711,913	7,544,515	9,057,872	7,822,666
WASHINGTON WATER POWER CO		400	322		360,262	311,987	360,662	312,309
WESTERN TRANSPORTATION CO					3,101	2,685	3,101	2,685
WESTERN UNION TELEGRAPH CO		2,000	1,608		2,393	2,072	4,393	3,680
MOTOR VEHICLE TRANSPORTATION COMPANIES					22,050	19,096	22,050	19,096
PRIVATE CAR COMPANIES					2,987,190	2,586,903	2,987,190	2,586,903
TOTALS		9,295,289	7,473,415		28,622,840	24,787,375	37,918,129	32,260,790
LEWIS	89.1			100.0				
BENTON RURAL ELECTRIC ASSOCIATION INC					23,546	23,546	23,546	23,546
BURLINGTON NORTHERN RAILROAD CO		3,929,167	3,499,997		1,262,419	1,262,419	5,190,586	4,762,416
CHEHALIS WESTERN RAILROAD CO		1,345,601	1,199,820		825,220	825,220	2,171,821	2,025,040
NORTHWEST PIPELINE CORP		1,102,450	982,284		14,590,305	14,590,305	15,692,755	15,572,589
OLYMPIC PIPE LINE CO % MOBIL OIL		4,900	4,366		2,516,665	2,516,665	2,521,565	2,521,031
PACIFIC NORTHWEST BELL TELEPHONE CO		1,250,056	1,113,799		17,409,153	17,409,153	18,659,209	18,522,952
PACIFIC POWER & LIGHT CO		19,868,918	17,701,424		118,320,621	118,320,621	138,187,539	136,022,045
PACIFIC TELECOM INC		243,526	216,983		2,844,801	2,844,801	3,088,327	3,061,784
PORTLAND GENERAL ELECTRIC CO		869,319	774,563		7,559,989	7,559,989	8,429,308	8,334,552
PUGET SOUND POWER & LIGHT CO		2,454,624	2,195,980		15,928,307	15,928,307	18,392,931	18,124,287
UNION PACIFIC RAILROAD CO		185,547	165,321		2,927,146	2,927,146	3,112,693	3,092,467
UNITED AIR LINES INC					4,558	4,558	4,558	4,558
WASHINGTON NATURAL GAS CO		649,688	578,872		15,994,548	15,994,548	16,644,236	16,573,420
WASHINGTON WATER POWER CO		421,323	375,398		1,757,997	1,757,997	2,179,320	2,133,395
WASHINGTON WATER POWER CO ELECTRIC		4,236,415	3,774,646		30,433,895	30,433,895	34,670,310	34,208,541
WESTERN UNION TELEGRAPH CO					20,732	20,732	20,732	20,732
MOTOR VEHICLE TRANSPORTATION COMPANIES					114,640	114,640	114,640	114,640
PRIVATE CAR COMPANIES					3,196,289	3,196,289	3,196,289	3,196,289
TOTALS		36,569,534	32,583,453		235,730,831	235,730,831	272,300,365	268,314,284

TABLE 41, Cont.
RECAPITULATION BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1982

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
LINCOLN	91.0			99.3				
AMERICAN TELEPHONE & TELEGRAPH CO					624,472	620,101	624,472	620,101
BIG BEND ELECTRIC COOP INC					13,781	13,684	13,781	13,684
BURLINGTON NORTHERN RAILROAD CO		7,434,790	6,765,657		3,006,788	2,985,738	10,441,578	9,751,395
CHEVRON PIPE LINE CO					495,869	492,398	495,869	492,398
INLAND POWER & LIGHT CO					12,489	12,402	12,489	12,402
LINCOLN ELECTRIC COOP INC		1,601,330	1,457,211		2,010,322	1,996,251	3,611,652	3,453,462
NORTHWEST PIPELINE CORP		700	637		869,383	863,298	870,083	863,935
PACIFIC NORTHWEST BELL TELEPHONE CO		708,367	644,613		4,961,286	4,926,556	5,669,653	5,571,169
PACIFIC TELECOM INC		176,098	160,249		2,359,193	2,342,680	2,535,291	2,502,929
UNION PACIFIC RAILROAD CO		496,072	451,426		333,300	330,967	829,372	782,393
WASHINGTON WATER POWER CO		5,738	5,222		2,450,612	2,433,460	2,456,350	2,438,682
WASHINGTON WATER POWER CO ELECTRIC		1,322,027	1,203,045		11,364,428	11,284,879	12,686,455	12,487,924
WESTERN UNION TELEGRAPH CO					187	186	187	186
YELLOWSTONE PIPE LINE CO % CONOCO INC					778,557	773,106	778,557	773,106
MOTOR VEHICLE TRANSPORTATION COMPANIES					38,674	38,403	38,674	38,403
PRIVATE CAR COMPANIES					4,539,629	4,507,852	4,539,629	4,507,852
TOTALS		11,745,122	10,686,060		33,858,970	33,621,961	45,604,092	44,310,021
MASON	86.4			96.5				
BURLINGTON NORTHERN RAILROAD CO		282,466	244,050		255,441	246,500	537,907	490,550
CASCADE NATURAL GAS CORP		77,450	66,916		2,200,482	2,123,464	2,277,932	2,190,380
DUNLAP TOWING CO					4,737	4,571	4,737	4,571
HARBOR WATER CO		19,750	17,064		1,119	1,080	20,869	18,144
NORTHWEST PIPELINE CORP		36,563	31,590		145,622	140,526	182,185	172,116
PACIFIC NORTHWEST BELL TELEPHONE CO		1,035,394	894,581		14,357,119	13,854,620	15,392,513	14,749,201
PACIFIC TELECOM INC					91,031	87,845	91,031	87,845
SOUTH SOUND UTILITY CO INC					25,611	24,715	25,611	24,715
UNITED AIR LINES INC					6,290	6,070	6,290	6,070
WESTERN UNION TELEGRAPH CO					11,546	11,142	11,546	11,142
MOTOR VEHICLE TRANSPORTATION COMPANIES					6,479	6,252	6,479	6,252
PRIVATE CAR COMPANIES					754,967	728,543	754,967	728,543
TOTALS		1,451,623	1,254,201		17,860,444	17,235,328	19,312,067	18,489,529
OKANOGAN	74.9			93.1				
BURLINGTON NORTHERN RAILROAD CO		2,026,500	1,517,851		853,942	795,022	2,880,442	2,312,873
COMMUNICATIONS SATELLITE CORP		2,124,757	1,591,443		6,775,243	6,307,751	8,900,000	7,899,194
CONTINENTAL TELEPHONE CO OF THE NW INC		161,430	120,911		3,526,481	3,283,155	3,687,911	3,404,066
GENERAL TELEPHONE CO OF THE NORTHWEST INC		137,847	103,247		1,790,599	1,667,047	1,928,446	1,770,294
NESPELEM VALLEY ELECTRIC COOP INC		85,442	63,996		837,953	780,133	923,395	844,129
PACIFIC NORTHWEST BELL TELEPHONE CO		1,447,962	1,084,524		10,123,037	9,424,545	11,570,999	10,509,069
PACIFIC TELECOM INC		46,879	35,112		1,565,002	1,457,016	1,611,881	1,492,128
WESTERN UNION TELEGRAPH CO		4,100	3,071		3,513	3,271	7,613	6,342
MOTOR VEHICLE TRANSPORTATION COMPANIES		15,700	11,759		8,275	7,704	23,975	19,463
PRIVATE CAR COMPANIES					443,051	412,482	443,051	412,482
TOTALS		6,050,617	4,531,914		25,927,096	24,138,126	31,977,713	28,670,040
PACIFIC	77.9			95.1				
BURLINGTON NORTHERN RAILROAD CO		554,591	432,027		233,699	222,248	788,290	654,275
CONTINENTAL TELEPHONE CO OF THE NW INC		9,750	7,595		370,305	352,160	380,055	359,755
PACIFIC NORTHWEST BELL TELEPHONE CO		518,662	404,038		3,585,263	3,409,586	4,103,925	3,813,624
PACIFIC TELECOM INC		220,685	171,912		3,930,416	3,737,823	4,151,101	3,909,735
WASHINGTON TUG & BARGE CO					5,975	5,682	5,975	5,682
WESTERN UNION TELEGRAPH CO					2,767	2,631	2,767	2,631
WESTERN WAHKIAKUM COUNTY TELEPHONE CO		32,501	25,318		466,862	443,986	499,363	469,304
MOTOR VEHICLE TRANSPORTATION COMPANIES					10,285	9,781	10,285	9,781
PRIVATE CAR COMPANIES					289,265	275,091	289,265	275,091
TOTALS		1,336,189	1,040,890		8,894,837	8,458,988	10,231,026	9,499,878
PEND OREILLE	74.6			91.4				
BURLINGTON NORTHERN RAILROAD CO		428,733	319,834		180,664	165,127	609,397	484,961
GENERAL TELEPHONE CO OF THE NORTHWEST INC		453,117	338,026		4,345,349	3,971,649	4,798,466	4,309,675
INLAND POWER & LIGHT CO		162,711	121,382		2,286,509	2,089,870	2,449,220	2,211,252
PACIFIC NORTHWEST BELL TELEPHONE CO					327,713	299,531	327,713	299,531
WASHINGTON WATER POWER CO ELECTRIC					239,754	219,135	239,754	219,135
WESTERN UNION TELEGRAPH CO					1,752	1,601	1,752	1,601
PRIVATE CAR COMPANIES					313,506	286,542	313,506	286,542
TOTALS		1,044,561	779,242		7,695,247	7,033,455	8,739,808	7,812,697

TABLE 41, Cont.
RECAPITULATION BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1982

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
PIERCE	92.8			98.0				
AMERICAN TELEPHONE & TELEGRAPH CO					45,144	44,241	45,144	44,241
BURLINGTON NORTHERN RAILROAD CO		6,231,444	5,782,778		2,004,203	1,964,122	8,235,647	7,746,900
CHEHALIS WESTERN RAILROAD CO		3,346,153	3,105,229		2,105,512	2,063,403	5,451,665	5,168,632
DUNLAP TOWING CO					321,688	315,255	321,688	315,255
HARBOR WATER CO		251,516	233,407		1,003,255	983,190	1,254,771	1,216,597
NORTHWEST AIRLINES INC					15,648	15,335	15,648	15,335
NORTHWEST PIPELINE CORP		833,684	773,659		5,474,370	5,364,882	6,308,054	6,138,541
OLYMPIC PIPE LINE CO % MOBIL OIL		386,922	359,063		2,671,698	2,618,264	3,058,620	2,977,327
PACIFIC NORTHWEST BELL TELEPHONE CO		14,321,411	13,290,271		172,876,744	169,419,215	187,198,155	182,709,486
PACIFIC TELECOM INC		1,213,771	1,126,379		15,978,871	15,659,292	17,192,642	16,785,671
PENINSULA LIGHT CO		929,333	862,421		7,556,211	7,405,087	8,485,544	8,267,508
PUGET SOUND FREIGHT LINES					565,014	553,714	565,014	553,714
PUGET SOUND POWER & LIGHT CO		22,709,924	21,074,808		63,870,466	62,593,054	86,580,390	83,667,862
TANNER ELECTRIC		14,263	13,236		248,832	243,855	263,095	257,091
UNION PACIFIC RAILROAD CO		1,258,109	1,167,525		3,571,851	3,500,413	4,829,960	4,667,938
UNITED AIR LINES INC					126,605	124,073	126,605	124,073
WASHINGTON NATURAL GAS CO		3,376,930	3,133,792		35,865,350	35,148,043	39,242,280	38,281,835
WASHINGTON TUG & BARGE CO					466,009	456,689	466,009	456,689
WESTERN UNION TELEGRAPH CO		33,400	30,995		463,748	454,474	497,148	485,469
YELM TELEPHONE CO INC					728,130	713,567	728,130	713,567
MOTOR VEHICLE TRANSPORTATION COMPANIES		3,159,836	2,932,328		766,840	751,504	3,926,676	3,683,832
PRIVATE CAR COMPANIES					7,415,300	7,266,997	7,415,300	7,266,997
TOTALS		58,066,696	53,885,891		324,141,489	317,658,669	382,208,185	371,544,560
SAN JUAN	94.5			95.1				
ALASKA TOUR & MKG SVRS INC EXPLORATION HOLID					160,206	152,356	160,206	152,356
DUNLAP TOWING CO					18,947	18,019	18,947	18,019
PACIFIC NORTHWEST BELL TELEPHONE CO		135,907	128,432		221,585	210,727	357,492	339,159
PACIFIC TELECOM INC		54,193	51,212		1,034,694	983,994	1,088,887	1,035,206
SAN JUAN AIRLINES INC					387,520	368,532	387,520	368,532
WASHINGTON TUG & BARGE CO					155,338	147,726	155,338	147,726
TOTALS		190,100	179,644		1,978,290	1,881,354	2,168,390	2,060,998
SKAGIT	93.6			91.3				
ALASKA TOUR & MKG SVRS INC EXPLORATION HOLID					67,897	61,990	67,897	61,990
AMERICAN TELEPHONE & TELEGRAPH CO					110,608	100,985	110,608	100,985
BURLINGTON NORTHERN RAILROAD CO		2,702,879	2,529,893		847,296	773,585	3,550,175	3,303,478
CASCADE NATURAL GAS CORP		437,712	409,698		8,260,337	5,715,689	6,698,049	6,125,387
CONTINENTAL TELEPHONE CO OF THE NW INC		1,790,241	1,675,667		21,645,780	19,762,597	23,436,021	21,438,264
DUNLAP TOWING CO		107,300	100,433		2,439,726	2,227,469	2,547,026	2,327,902
GENERAL TELEPHONE CO OF THE NORTHWEST INC		968,133	906,174		13,885,595	12,677,548	14,853,728	13,583,722
NORTHWEST PIPELINE CORP		705,894	660,717		6,587,619	6,014,497	7,293,513	6,675,214
OLYMPIC PIPE LINE CO % MOBIL OIL		2,713,832	2,540,147		5,265,772	4,807,649	7,979,604	7,347,796
PACIFIC NORTHWEST BELL TELEPHONE CO		114,500	107,172		969,867	885,488	1,084,367	992,660
PUGET SOUND FREIGHT LINES					123,394	112,659	123,394	112,659
PUGET SOUND POWER & LIGHT CO		6,466,526	6,052,668		41,385,030	37,784,529	47,851,556	43,837,197
SAN JUAN AIRLINES INC					6,260	5,715	6,260	5,715
TRANS MOUNTAIN OIL PIPE LINE CORP		453,840	424,794		323,702	295,539	777,542	720,333
UNITED AIR LINES INC					11,363	10,374	11,363	10,374
WASHINGTON TUG & BARGE CO					949,943	867,298	949,943	867,298
WESTERN UNION TELEGRAPH CO					37,452	34,194	37,452	34,194
MOTOR VEHICLE TRANSPORTATION COMPANIES		260,119	243,471		216,031	197,236	476,150	440,707
PRIVATE CAR COMPANIES					1,865,931	1,703,596	1,865,931	1,703,596
TOTALS		16,720,976	15,650,834		102,999,603	94,038,637	119,720,579	109,689,471
SKAMANIA	87.0			95.4				
BURLINGTON NORTHERN RAILROAD CO		2,946,691	2,563,619		1,124,546	1,072,818	4,071,237	3,636,437
GENERAL TELEPHONE CO OF THE NORTHWEST INC		114,399	99,527		696,393	664,357	810,792	763,884
HENDREN TOWBOAT CO INC					2,204	2,103	2,204	2,103
KNAPPTON CORP		420,400	365,748		1,403,349	1,338,794	1,823,749	1,704,542
LEWIS RIVER TELEPHONE CO INC					3,536	3,373	3,536	3,373
MIRENE CO THE					107,940	102,975	107,940	102,975
NORTHWEST NATURAL GAS CO		2,500	2,175		931,010	888,184	933,510	890,359
NORTHWEST PIPELINE CORP		17,726	15,422		2,347,831	2,239,831	2,365,557	2,255,253
PACIFIC NORTHWEST BELL TELEPHONE CO		111,994	97,435		316,227	301,681	428,221	399,116
PACIFIC POWER & LIGHT CO		3,722,669	3,238,722		45,665,986	43,565,351	49,388,655	46,804,073
UNION PACIFIC RAILROAD CO		12,573	10,939		22,696	21,652	35,269	32,591
UNITED TELEPHONE CO OF THE NORTHWEST		119,350	103,835		3,190,219	3,043,468	3,309,569	3,147,303
WASHINGTON WATER POWER CO		3,500	3,045		96,547	92,106	100,047	95,151
WESTERN UNION TELEGRAPH CO					484	462	484	462
MOTOR VEHICLE TRANSPORTATION COMPANIES					9,300	8,872	9,300	8,872
PRIVATE CAR COMPANIES					1,307,905	1,247,740	1,307,905	1,247,740
TOTALS		7,471,802	6,500,467		57,226,173	54,593,767	64,697,975	61,094,234

TABLE 41, Cont.
RECAPITULATION BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1982

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
SNOHOMISH	89.5			98.1				
AMERICAN TELEPHONE & TELEGRAPH CO					106,386	104,365	106,386	104,365
BURLINGTON NORTHERN RAILROAD CO		7,593,139	6,795,858		2,922,712	2,867,177	10,515,851	9,663,035
CASCADE NATURAL GAS CORP		5,100	4,565		775,482	760,749	780,582	765,314
DUNLAP TOWING CO		3,150	2,819		3,181,793	3,121,339	3,184,943	3,124,158
GENERAL TELEPHONE CO OF THE NORTHWEST INC		40,221,467	35,998,214		229,531,643	225,170,537	269,753,110	261,168,751
ITT WORLD COMMUNICATIONS INC					142,000	139,302	142,000	139,302
NORTHWEST PIPELINE CORP		1,428,616	1,278,615		9,427,435	9,248,313	10,856,051	10,526,928
OLYMPIC PIPE LINE CO % MOBIL OIL		122,700	109,817		9,129,297	8,955,842	9,251,997	9,065,659
PACIFIC NORTHWEST BELL TELEPHONE CO		556,704	498,250		1,886,501	1,850,655	2,443,205	2,348,905
PUGET SOUND FREIGHT LINES					210,495	206,496	210,495	206,496
PUGET SOUND POWER & LIGHT CO		1,116,774	999,514		2,915,591	2,860,194	4,032,365	3,859,708
UNITED AIR LINES INC					60,515	59,365	60,515	59,365
WASHINGTON NATURAL GAS CO		321,913	288,113		16,225,767	15,917,476	16,547,680	16,205,589
WASHINGTON TUG & BARGE CO					842,403	826,396	842,403	826,396
WESTERN UNION TELEGRAPH CO					203,281	199,419	203,281	199,419
MOTOR VEHICLE TRANSPORTATION COMPANIES		437,280	391,348		397,105	389,558	834,385	780,906
PRIVATE CAR COMPANIES					4,253,943	4,173,117	4,253,943	4,173,117
TOTALS		51,806,823	46,367,113		282,212,349	276,850,300	334,019,172	323,217,413
SPOKANE	79.9			95.5				
AMERICAN TELEPHONE & TELEGRAPH CO					4,731,179	4,518,276	4,731,179	4,518,276
BURLINGTON NORTHERN RAILROAD CO		11,553,507	9,231,253		4,792,355	4,576,701	16,345,862	13,807,954
CASCADE AIRWAYS					1,974,319	1,885,475	1,974,319	1,885,475
CHEVRON PIPE LINE CO		33,644	26,882		583,481	557,224	617,125	584,106
EMERY WORLDWIDE					143,217	136,772	143,217	136,772
FEDERAL EXPRESS CORP					10,559	10,084	10,559	10,084
FRONTIER AIRLINES INC					4,727,628	4,514,885	4,727,628	4,514,885
GENERAL TELEPHONE CO OF THE NORTHWEST INC		267,746	213,930		1,452,772	1,387,400	1,720,518	1,601,330
INLAND POWER & LIGHT CO		1,402,988	1,120,989		14,048,752	13,416,562	15,451,740	14,537,551
KOOTENAI ELECTRIC COOP INC					72,000	68,760	72,000	68,760
NORTHWEST AIRLINES INC					9,706,792	9,269,986	9,706,792	9,269,986
NORTHWEST PIPELINE CORP		307,104	245,377		2,350,116	2,244,361	2,657,220	2,489,738
PACIFIC GAS TRANSMISSION CO		2,278,975	1,820,901		27,697,201	26,450,826	29,976,176	28,271,727
PACIFIC NORTHWEST BELL TELEPHONE CO		15,379,560	12,288,269		160,613,390	153,385,790	175,992,950	165,674,059
PACIFIC TELECOM INC		1,445,265	1,154,766		7,127,698	6,806,951	8,572,963	7,961,717
REPUBLIC AIRLINES WEST INC DBA REPUBLIC AIRL					3,766,795	3,597,289	3,766,795	3,597,289
SPOKANE INTERNATIONAL RAILROAD CO		4,482,239	3,581,309		317,760	303,461	4,799,999	3,884,770
UNION PACIFIC RAILROAD CO		3,992,308	3,189,854		3,022,911	2,886,879	7,015,219	6,076,733
UNITED AIR LINES INC					4,557,191	4,352,118	4,557,191	4,352,118
WASHINGTON WATER POWER CO		57,466	45,915		28,121,358	26,855,896	28,178,824	26,901,811
WASHINGTON WATER POWER CO ELECTRIC		30,001,505	23,971,109		95,357,822	91,066,722	125,359,327	115,037,921
WESTERN UNION TELEGRAPH CO		39,000	31,161		559,535	534,356	598,535	565,517
YELLOWSTONE PIPE LINE CO % CONOCO INC		496,874	397,003		1,668,325	1,593,249	2,165,199	1,990,252
MOTOR VEHICLE TRANSPORTATION COMPANIES		2,921,358	2,334,165		1,019,206	973,340	3,940,564	3,307,505
PRIVATE CAR COMPANIES					15,272,165	14,584,919	15,272,165	14,584,919
TOTALS		74,659,539	59,652,973		393,694,527	375,978,282	468,354,066	435,631,255
STEVENS	79.3			94.8				
BURLINGTON NORTHERN RAILROAD CO		2,151,057	1,705,786		838,583	794,975	2,989,640	2,500,761
INLAND POWER & LIGHT CO		113,123	89,706		2,171,463	2,058,546	2,284,586	2,148,252
PACIFIC NORTHWEST BELL TELEPHONE CO		505,821	401,116		8,469,447	8,029,036	8,975,268	8,430,152
PACIFIC TELECOM INC		191,672	151,995		5,242,952	4,970,319	5,434,624	5,122,314
WASHINGTON WATER POWER CO		3,211	2,546		4,227,764	4,007,920	4,230,975	4,010,466
WASHINGTON WATER POWER CO ELECTRIC		1,204,664	955,301		24,710,684	23,425,729	25,915,348	24,381,030
WESTERN UNION TELEGRAPH CO					7,756	7,353	7,756	7,353
MOTOR VEHICLE TRANSPORTATION COMPANIES		42,800	33,940		7,869	7,457	50,669	41,397
PRIVATE CAR COMPANIES					512,742	486,077	512,742	486,077
TOTALS		4,212,348	3,340,390		46,189,260	43,787,412	50,401,608	47,127,802
THURSTON	93.4			96.2				
BURLINGTON NORTHERN RAILROAD CO		3,602,492	3,364,729		1,168,880	1,124,463	4,771,372	4,489,192
CASCADE AIRWAYS					20,425	19,649	20,425	19,649
CHEHALIS WESTERN RAILROAD CO		3,516,744	3,284,639		1,859,765	1,789,095	5,376,509	5,073,734
DUNLAP TOWING CO					184,408	177,400	184,408	177,400
NORTHWEST PIPELINE CORP		23,975	22,392		2,031,666	1,954,464	2,055,641	1,976,856
OLYMPIC PIPE LINE CO % MOBIL OIL		527,600	492,863		2,198,275	2,114,742	2,725,965	2,607,605
PACIFIC NORTHWEST BELL TELEPHONE CO		5,922,118	5,531,258		64,128,503	61,691,617	70,050,621	67,222,875
PACIFIC POWER & LIGHT CO		75,124	70,166		5,216,313	5,018,094	5,291,437	5,088,260
PACIFIC TELECOM INC					4,523	4,351	4,523	4,351
PORTLAND GENERAL ELECTRIC CO		3,954	3,693		329,455	316,935	333,409	320,628
PUGET SOUND POWER & LIGHT CO		4,235,512	3,955,969		49,314,191	47,440,252	53,549,703	51,396,221
SOUTH SOUND UTILITY CO INC		129,797	121,231		537,692	517,260	667,489	638,491
TANNER ELECTRIC					105,339	101,336	105,339	101,336
UNION PACIFIC RAILROAD CO		451,399	421,607		2,494,579	2,399,788	2,945,978	2,821,395
UNITED AIR LINES INC					12,764	12,279	12,764	12,279
WASHINGTON NATURAL GAS CO		516,321	482,243		8,418,732	8,098,822	8,935,053	8,581,065
WASHINGTON TUG & BARGE CO					53,770	51,727	53,770	51,727
WASHINGTON WATER POWER CO ELECTRIC		23,723	22,157		1,323,455	1,273,163	1,347,178	1,295,320
WESTERN UNION TELEGRAPH CO					69,736	67,086	69,736	67,086
YELM TELEPHONE CO INC		434,498	405,821		3,337,372	3,210,552	3,771,870	3,616,373
MOTOR VEHICLE TRANSPORTATION COMPANIES		376,340	351,502		201,387	193,735	577,727	545,237
PRIVATE CAR COMPANIES					7,572,899	7,285,129	7,572,899	7,285,129
TOTALS		19,839,687	18,530,270		150,584,129	144,861,939	170,423,816	163,392,209

TABLE 41, Cont.
RECAPITULATION BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1982

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
WAHKIAKUM	75.6			92.2				
HENDREN TOWBOAT CO INC					4,332	3,994	4,332	3,994
KNAPPTON CORP		17,500	13,230		2,361,808	2,177,587	2,379,308	2,190,817
PACIFIC NORTHWEST BELL TELEPHONE CO		31,197	23,585		778,605	717,876	809,802	741,461
PACIFIC TELECOM INC		39,159	29,604		352,367	324,882	391,526	354,486
WESTERN TRANSPORTATION CO		16,200	12,247		227,741	209,977	243,941	222,224
WESTERN WAHKIAKUM COUNTY TELEPHONE CO		189,536	143,289		451,101	415,915	640,637	559,204
MOTOR VEHICLE TRANSPORTATION COMPANIES					1,772	1,634	1,772	1,634
TOTALS		293,592	221,955		4,177,726	3,851,865	4,471,318	4,073,820
WALLA WALLA	81.1			92.5				
BURLINGTON NORTHERN RAILROAD CO		1,989,213	1,613,252		1,287,697	1,191,120	3,276,910	2,804,372
CASCADE AIRWAYS					2,303,198	2,130,458	2,303,198	2,130,458
CASCADE NATURAL GAS CORP		906,444	735,127		3,734,919	3,454,799	4,641,363	4,189,926
CHEVRON PIPE LINE CO		7,314	5,932		599,184	554,245	606,498	560,177
COLUMBIA MARINE LINES INC % CROWLEY MARITIME					682,054	630,900	682,054	630,900
COLUMBIA RURAL ELECTRIC ASSOCIATION INC		4,300	3,487		3,391,774	3,137,391	3,396,074	3,140,878
INLAND POWER & LIGHT CO					66,400	61,420	66,400	61,420
KNAPPTON CORP					221,745	205,115	221,745	205,115
MIRENE CO THE					41,020	37,943	41,020	37,943
NORTHWEST PIPELINE CORP		34,589	28,052		38,428	35,546	73,017	63,598
PACIFIC GAS TRANSMISSION CO		1,593,538	1,292,360		26,133,613	24,173,592	27,727,151	25,465,952
PACIFIC INLAND NAVIGATION INC					10,229	9,462	10,229	9,462
PACIFIC NORTHWEST BELL TELEPHONE CO		1,555,877	1,261,815		19,048,844	17,620,178	20,604,721	18,881,993
PACIFIC POWER & LIGHT CO		779,171	631,908		27,069,121	25,038,938	27,848,292	25,670,846
PRESCOTT TELEPHONE & TELEGRAPH CO		18,677	15,147		153,792	142,258	172,469	157,405
RIEDEL INTERNATIONAL INC					6,000	5,550	6,000	5,550
SHAVER TRANSPORTATION CO					352,800	326,340	352,800	326,340
TIDEWATER BARGE LINES INC					687,307	635,759	687,307	635,759
UNION PACIFIC RAILROAD CO		6,751,246	5,475,258		4,545,522	4,204,610	11,296,768	9,679,868
UNITED AIR LINES INC					6,616	6,120	6,616	6,120
WESTERN UNION TELEGRAPH CO					57,162	52,875	57,162	52,875
MOTOR VEHICLE TRANSPORTATION COMPANIES		123,200	99,915		75,547	69,882	198,747	169,797
PRIVATE CAR COMPANIES					8,457,861	7,823,525	8,457,861	7,823,525
TOTALS		13,763,569	11,162,253		98,970,833	91,548,026	112,734,402	102,710,279
WHATCOM	82.7			92.7				
AMERICAN TELEPHONE & TELEGRAPH CO					152,799	141,645	152,799	141,645
BURLINGTON NORTHERN RAILROAD CO		3,143,289	2,599,498		1,027,103	952,123	4,170,392	3,551,621
CASCADE NATURAL GAS CORP		806,167	686,701		12,800,458	11,866,029	13,606,625	12,532,730
CONTINENTAL TELEPHONE CO OF THE NW INC		1,970,218	1,629,371		22,410,021	20,774,089	24,380,239	22,403,460
DUNLAP TOWING CO					47,368	43,910	47,368	43,910
HARBOR AIRLINES INC					65,491	60,710	65,491	60,710
NORTHWEST PIPELINE CORP		1,346,048	1,113,181		10,773,234	9,986,788	12,119,282	11,099,969
OLYMPIC PIPE LINE CO % MOBIL OIL		1,282,946	1,060,996		3,087,727	2,862,322	4,370,673	3,923,318
PACIFIC NORTHWEST BELL TELEPHONE CO		1,347,153	1,114,096		26,866,605	24,905,342	28,213,758	26,019,438
PUGET SOUND FREIGHT LINES					33,236	30,810	33,236	30,810
PUGET SOUND POWER & LIGHT CO		7,800,000	6,450,600		81,009,199	75,095,525	88,809,199	81,546,125
SAN JUAN AIRLINES INC					27,490	25,483	27,490	25,483
TRANS MOUNTAIN OIL PIPE LINE CORP		1,961,580	1,622,227		660,878	612,632	2,622,458	2,234,859
UNITED AIR LINES INC					8,271	7,667	8,271	7,667
WASHINGTON TUG & BARGE CO					585,499	542,757	585,499	542,757
WESTERN UNION TELEGRAPH CO					89,232	82,717	89,232	82,717
MOTOR VEHICLE TRANSPORTATION COMPANIES		1,121,891	927,804		441,550	409,316	1,563,441	1,337,120
PRIVATE CAR COMPANIES					2,229,082	2,066,358	2,229,082	2,066,358
TOTALS		20,779,292	17,184,474		162,315,243	150,466,223	183,094,535	167,650,697

TABLE 41, Cont.
RECAPITULATION BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1982

COUNTY NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
WHITMAN	77.8			85.0				
AMERICAN TELEPHONE & TELEGRAPH CO					651,801	554,031	651,801	554,031
BIG BEND ELECTRIC COOP INC					10,131	8,611	10,131	8,611
BURLINGTON NORTHERN RAILROAD CO		2,391,652	1,860,706		1,533,398	1,303,392	3,925,050	3,164,098
CAMAS PRAIRIE RAILROAD					156,000	132,600	156,000	132,600
CASCADE AIRWAYS					1,502,880	1,277,448	1,502,880	1,277,448
CLEARWATER POWER CO					144,621	122,928	144,621	122,928
COLUMBIA MARINE LINES INC % CROWLEY MARITIME					382,249	324,912	382,249	324,912
GENERAL TELEPHONE CO OF THE NORTHWEST INC		1,706,672	1,327,792		17,308,706	14,712,400	19,015,378	16,040,192
HORIZON AIRLINES INC					22,356	19,003	22,356	19,003
INLAND POWER & LIGHT CO		147,707	114,916		2,777,444	2,360,831	2,925,151	2,475,747
INLAND TELEPHONE CO		144,695	112,573		600,637	510,541	745,332	623,114
KNAPPTON CORP					1,128,158	958,934	1,128,158	958,934
NORTHWEST PIPELINE CORP		18,949	14,742		1,878,195	1,596,468	1,897,144	1,611,210
PACIFIC GAS TRANSMISSION CO		51,936	40,407		35,736,085	30,375,674	35,788,021	30,416,081
PACIFIC INLAND NAVIGATION INC					5,404	4,593	5,404	4,593
PACIFIC NORTHWEST BELL TELEPHONE CO		436,863	339,880		3,016,082	2,563,674	3,452,945	2,903,554
PACIFIC TELECOM INC					12,876	10,945	12,876	10,945
PIONEER TELEPHONE CO		92,490	71,957		856,144	727,724	948,634	799,681
SHAVER TRANSPORTATION CO					117,600	99,960	117,600	99,960
TIDEWATER BARGE LINES INC					2,711,603	2,304,862	2,711,603	2,304,862
UNION PACIFIC RAILROAD CO		9,538,528	7,420,977		6,394,630	5,435,438	15,933,158	12,856,415
UNITED AIR LINES INC					5,741	4,880	5,741	4,880
WASHINGTON WATER POWER CO		18,307	14,243		2,209,600	1,878,159	2,227,907	1,892,402
WASHINGTON WATER POWER CO ELECTRIC		1,088,645	846,966		12,041,309	10,235,110	13,129,954	11,082,076
WESTERN TRANSPORTATION CO					21,706	18,450	21,706	18,450
WESTERN UNION TELEGRAPH CO					9,312	7,916	9,312	7,916
MOTOR VEHICLE TRANSPORTATION COMPANIES		368,841	286,958		53,464	45,443	422,305	332,401
PRIVATE CAR COMPANIES					11,453,705	9,735,652	11,453,705	9,735,652
TOTALS		16,005,285	12,452,117		102,741,837	87,330,579	118,747,122	99,782,696
YAKIMA	86.4			92.8				
AMERICAN TELEPHONE & TELEGRAPH CO					3,475,463	3,225,230	3,475,463	3,225,230
BENTON RURAL ELECTRIC ASSOCIATION INC		103,348	89,293		3,415,181	3,169,287	3,518,529	3,258,580
BURLINGTON NORTHERN RAILROAD CO		4,492,693	3,881,689		1,605,013	1,489,453	6,097,706	5,371,142
CASCADE AIRWAYS					1,261,081	1,170,283	1,261,081	1,170,283
CASCADE NATURAL GAS CORP		1,070,574	924,976		11,649,554	10,810,785	12,720,128	11,735,761
CONTINENTAL TELEPHONE CO OF THE NW INC		20,194	17,448		1,153,317	1,070,279	1,173,511	1,087,727
ELLENSBURG TELEPHONE CO		269,490	232,839		3,369,713	3,127,094	3,639,203	3,359,933
HORIZON AIRLINES INC					531,103	492,864	531,103	492,864
NORTHWEST PIPELINE CORP		77,950	67,348		1,749,414	1,623,456	1,827,364	1,690,804
PACIFIC NORTHWEST BELL TELEPHONE CO		4,246,973	3,669,383		47,905,723	44,456,513	52,152,696	48,125,896
PACIFIC POWER & LIGHT CO		2,068,619	1,787,290		76,101,411	70,622,108	78,170,030	72,409,398
REPUBLIC AIRLINES WEST INC DBA REPUBLIC AIRL					505,180	468,807	505,180	468,807
UNION PACIFIC RAILROAD CO		1,697,341	1,466,503		1,195,711	1,109,619	2,893,052	2,576,122
UNITED AIR LINES INC					49,169	45,629	49,169	45,629
UNITED TELEPHONE CO OF THE NORTHWEST		1,223,450	1,057,061		20,923,476	19,416,985	22,146,926	20,474,046
WESTERN UNION TELEGRAPH CO					143,863	133,506	143,863	133,506
MOTOR VEHICLE TRANSPORTATION COMPANIES		1,030,497	890,349		211,106	195,907	1,241,603	1,086,256
PRIVATE CAR COMPANIES					6,731,623	6,246,950	6,731,623	6,246,950
TOTALS		16,301,129	14,084,179		181,977,101	168,874,755	198,278,230	182,958,934
STATEWIDE TOTAL		831,508,591	746,669,585		4,916,593,257	4,729,658,298	5,748,101,848	5,476,327,883